

Summary - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 |     | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |                     |
|-------------------------------------------------------------|-----|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|---------------------|---------------------|---------------------|
| R thousands                                                 | 1   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome                                   | Budget Year 2014/15 | Budget Year 2015/16 | Budget Year 2016/17 |
| Revenue By Source                                           |     |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                     |                     |
| Property rates                                              | 2   |     | 28 774 061      | 31 200 146      | 35 262 857      | 38 344 659           | 38 844 398      | 38 844 398         | 106 297                                             | 44 352 147          | 47 379 268          | 50 777 837          |
| Property rates - penalties and collection charges           |     |     | 508 499         | 481 946         | 506 313         | 628 380              | 642 062         | 642 062            | -                                                   | 544 274             | 562 616             | 585 869             |
| Service charges - electricity revenue                       | 2   |     | 58 815 697      | 70 682 202      | 76 543 854      | 86 498 503           | 84 670 232      | 84 670 232         | 231 868                                             | 91 970 619          | 98 838 743          | 106 378 738         |
| Service charges - water revenue                             | 2   |     | 15 997 125      | 18 531 502      | 21 193 386      | 25 123 872           | 24 807 346      | 24 807 346         | 130 208                                             | 28 482 490          | 30 776 688          | 33 243 171          |
| Service charges - sanitation revenue                        | 2   |     | 7 273 479       | 7 940 195       | 8 355 287       | 9 941 003            | 10 008 383      | 10 008 383         | 27 252                                              | 11 278 093          | 12 227 993          | 13 160 671          |
| Service charges - refuse revenue                            | 2   |     | 5 400 774       | 5 968 863       | 6 575 607       | 7 673 079            | 7 619 181       | 7 619 181          | 25 363                                              | 8 563 793           | 9 222 290           | 9 885 994           |
| Service charges - other                                     |     |     | 936 208         | 1 823 757       | 1 175 751       | 1 798 748            | 2 525 888       | 2 525 888          | -                                                   | 1 357 530           | 1 419 806           | 1 559 817           |
| Rental of facilities and equipment                          |     |     | 1 516 500       | 1 734 704       | 1 676 439       | 1 870 317            | 1 758 152       | 1 758 152          | 997                                                 | 2 072 315           | 2 178 487           | 2 325 705           |
| Interest earned - external investments                      |     |     | 2 195 738       | 2 284 161       | 2 795 329       | 2 437 447            | 2 507 685       | 2 507 685          | 4 618                                               | 2 872 373           | 2 961 799           | 3 166 660           |
| Interest earned - outstanding debtors                       |     |     | 2 130 353       | 2 548 833       | 2 750 720       | 2 525 044            | 2 621 854       | 2 621 854          | 6 049                                               | 2 914 252           | 3 104 992           | 3 298 368           |
| Dividends received                                          |     |     | 3 650           | 3 780           | 3 079           | 176                  | 604             | 604                | -                                                   | 204                 | 212                 | 218                 |
| Fines                                                       |     |     | 1 180 723       | 1 365 080       | 1 173 197       | 1 728 365            | 1 453 813       | 1 453 813          | 14 157                                              | 1 776 589           | 1 885 396           | 2 004 118           |
| Licences and permits                                        |     |     | 562 973         | 631 885         | 650 172         | 720 699              | 732 497         | 732 497            | -                                                   | 837 222             | 895 503             | 984 164             |
| Agency services                                             |     |     | 985 446         | 1 160 416       | 1 221 005       | 1 725 107            | 1 814 649       | 1 814 649          | -                                                   | 1 918 939           | 2 040 786           | 2 209 190           |
| Transfers recognised - operational                          |     |     | 43 686 634      | 48 524 212      | 50 739 324      | 51 763 065           | 52 685 289      | 52 685 289         | 66 930                                              | 57 345 915          | 62 157 714          | 65 817 553          |
| Other own revenue                                           | 2   |     | 10 004 796      | 13 884 175      | 12 379 483      | 16 525 167           | 17 028 152      | 17 028 152         | 21 040                                              | 16 292 319          | 15 703 148          | 16 431 915          |
| Gains on disposal of PPE                                    |     |     | 285 698         | 278 059         | 223 319         | 402 896              | 389 292         | 389 292            | 456                                                 | 556 534             | 308 687             | 334 218             |
| Total Revenue (excl. capital transfers and contributions)   |     |     | 180 258 353     | 209 043 915     | 223 225 121     | 249 706 529          | 250 109 478     | 250 109 478        | 635 236                                             | 273 135 608         | 291 664 132         | 312 164 206         |
| Expenditure By Type                                         |     |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                     |                     |
| Employee related costs                                      | 2   |     | 50 161 622      | 56 413 329      | 58 530 390      | 67 591 165           | 67 111 716      | 67 111 716         | 125 998                                             | 73 572 208          | 78 298 140          | 83 646 167          |
| Remuneration of councillors                                 |     |     | 2 166 534       | 2 549 911       | 2 670 849       | 3 027 663            | 3 083 626       | 3 083 626          | 8 741                                               | 3 299 040           | 3 486 383           | 3 764 119           |
| Debt impairment                                             | 3   |     | 11 619 587      | 11 361 000      | 12 931 840      | 10 513 191           | 10 680 050      | 10 680 050         | 15 804                                              | 11 540 212          | 12 103 364          | 13 244 471          |
| Depreciation and asset impairment                           | 2   |     | 19 237 534      | 23 362 528      | 23 198 140      | 19 486 278           | 20 387 135      | 20 387 135         | 121 362                                             | 22 946 162          | 24 606 537          | 26 346 337          |
| Finance charges                                             |     |     | 5 438 982       | 5 897 841       | 6 060 097       | 6 661 977            | 6 573 450       | 6 573 450          | 17 007                                              | 7 397 716           | 8 074 129           | 8 739 716           |
| Bulk purchases                                              | 2   |     | 48 854 941      | 60 622 242      | 66 981 805      | 73 295 222           | 72 922 902      | 72 922 902         | 250 237                                             | 77 618 086          | 83 212 146          | 89 341 621          |
| Other Materials                                             | 8   |     | 4 436 461       | 4 939 172       | 5 018 627       | 5 760 714            | 5 666 621       | 5 666 621          | 34 579                                              | 6 579 035           | 7 024 021           | 7 575 206           |
| Contracted services                                         |     |     | 11 101 911      | 12 551 456      | 13 952 755      | 17 238 791           | 18 101 738      | 18 101 738         | 56 120                                              | 20 226 705          | 21 380 768          | 23 040 661          |
| Transfers and grants                                        |     |     | 3 657 141       | 4 187 592       | 5 090 942       | 5 617 428            | 6 390 872       | 6 390 872          | 1 494                                               | 5 949 859           | 5 828 497           | 6 144 145           |
| Other expenditure                                           | 4,5 |     | 28 974 583      | 33 138 921      | 34 729 893      | 41 106 810           | 42 337 593      | 42 337 593         | 45 678                                              | 44 617 885          | 46 193 953          | 48 731 175          |
| Loss on disposal of PPE                                     |     |     | 164 181         | 455 803         | 740 674         | 44 927               | 67 862          | 67 862             | -                                                   | 34 171              | 34 677              | 35 273              |
| Total Expenditure                                           |     |     | 185 813 476     | 215 479 795     | 229 906 010     | 250 344 167          | 253 323 567     | 253 323 567        | 677 021                                             | 273 781 079         | 290 242 614         | 310 608 891         |
| Surplus/(Deficit)                                           |     |     | (5 555 123)     | (6 435 880)     | (6 680 889)     | (637 638)            | (3 214 090)     | (3 214 090)        | (41 785)                                            | (645 471)           | 1 421 518           | 1 555 315           |
| Transfers recognised - capital                              |     |     | 14 561 560      | 20 329 643      | 24 983 434      | 31 151 522           | 32 982 953      | 32 982 953         | 37 573                                              | 34 280 185          | 36 779 207          | 38 756 309          |
| Contributions recognised - capital                          | 6   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                   | -                   |
| Contributed assets                                          |     |     | (13 122)        | 164 183         | (123 879)       | 253 686              | 215 835         | 215 835            | -                                                   | 67 846              | (135 900)           | (418 525)           |
| Surplus/(Deficit) after capital transfers and contributions |     |     | 8 993 315       | 14 057 946      | 18 178 666      | 30 767 570           | 29 984 699      | 29 984 699         | (4 213)                                             | 33 702 560          | 38 064 826          | 39 893 099          |
| Taxation                                                    |     |     | 271 132         | 382 328         | 74 907          | 550 883              | 499 508         | 499 508            | -                                                   | 528 805             | 648 787             | 729 052             |
| Surplus/(Deficit) after taxation                            |     |     | 8 722 183       | 13 675 618      | 18 103 759      | 30 216 686           | 29 485 191      | 29 485 191         | (4 213)                                             | 33 173 755          | 37 416 039          | 39 164 047          |
| Attributable to minorities                                  |     |     | -               | (112 405)       | (113 877)       | (7 115)              | (9 092)         | (9 092)            | -                                                   | -                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     |     | 8 722 183       | 13 563 213      | 17 989 882      | 30 209 571           | 29 476 099      | 29 476 099         | (4 213)                                             | 33 173 755          | 37 416 039          | 39 164 047          |
| Share of surplus/ (deficit) of associate                    | 7   |     | (16 475)        | (20 397)        | 44 064          | 17 937               | 0               | 0                  | -                                                   | -                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     |     | 8 705 708       | 13 542 816      | 18 033 946      | 30 227 508           | 29 476 099      | 29 476 099         | (4 213)                                             | 33 173 755          | 37 416 039          | 39 164 047          |

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Buffalo City(BUF) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 453 306         | 522 514         | 580 100         | 647 203              | 675 014         | 675 014            | -                 | 796 668                                             | 886 632             | 986 753             |
| Property rates - penalties and collection charges           |     | -               | -               | -               | 1 539                | -               | -                  | -                 | 512                                                 | 571                 | 636                 |
| Service charges - electricity revenue                       | 2   | 924 518         | 1 137 198       | 1 265 868       | 1 411 111            | 1 395 005       | 1 395 005          | -                 | 1 511 514                                           | 1 639 993           | 1 779 392           |
| Service charges - water revenue                             | 2   | 200 158         | 239 552         | 271 026         | 309 154              | 330 015         | 330 015            | -                 | 370 613                                             | 425 279             | 488 008             |
| Service charges - sanitation revenue                        | 2   | 176 709         | 197 958         | 223 023         | 225 407              | 248 142         | 248 142            | -                 | 271 995                                             | 300 012             | 330 913             |
| Service charges - refuse revenue                            | 2   | 157 219         | 175 341         | 198 898         | 223 880              | 223 737         | 223 737            | -                 | 251 704                                             | 282 664             | 317 432             |
| Service charges - other                                     |     | 4 496           | 4 662           | 5 453           | 33 489               | 3 933           | 3 933              | -                 | 14 261                                              | 16 056              | 18 051              |
| Rental of facilities and equipment                          |     | 14 107          | 14 620          | 15 485          | 15 480               | 15 480          | 15 480             | -                 | 17 013                                              | 18 629              | 20 362              |
| Interest earned - external investments                      |     | 32 573          | 58 737          | 83 980          | 77 940               | 77 940          | 77 940             | -                 | 77 491                                              | 79 596              | 81 764              |
| Interest earned - outstanding debtors                       |     | 21 202          | 23 920          | 22 204          | 26 736               | 26 736          | 26 736             | -                 | 29 383                                              | 32 175              | 35 167              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 7 321           | 5 456           | 5 979           | 12 930               | 8 553           | 8 553              | -                 | 9 400                                               | 10 293              | 11 250              |
| Licences and permits                                        |     | 15 053          | 15 708          | 15 299          | 18 674               | 18 674          | 18 674             | -                 | 20 523                                              | 22 472              | 24 562              |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 677 948         | 720 935         | 719 567         | 917 094              | 868 246         | 868 246            | -                 | 825 736                                             | 937 790             | 1 046 138           |
| Other own revenue                                           | 2   | 121 559         | 309 475         | 521 101         | 524 530              | 525 176         | 525 176            | -                 | 561 732                                             | 592 380             | 627 477             |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 2 806 169       | 3 426 074       | 3 927 985       | 4 445 168            | 4 416 652       | 4 416 652          | -                 | 4 758 546                                           | 5 244 540           | 5 767 905           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 861 418         | 956 366         | 980 891         | 1 123 245            | 1 123 234       | 1 123 234          | -                 | 1 237 215                                           | 1 323 021           | 1 414 808           |
| Remuneration of councillors                                 |     | 23 278          | 42 966          | 43 331          | 48 847               | 48 847          | 48 847             | -                 | 52 254                                              | 55 900              | 59 800              |
| Debt impairment                                             | 3   | 210 998         | 58 207          | 106 770         | 184 345              | 184 345         | 184 345            | -                 | 203 074                                             | 223 598             | 245 958             |
| Depreciation and asset impairment                           | 2   | 437 577         | 677 501         | 699 422         | 539 235              | 539 235         | 539 235            | -                 | 710 000                                             | 809 574             | 850 053             |
| Finance charges                                             |     | 58 656          | 70 499          | 67 259          | 64 162               | 64 162          | 64 162             | -                 | 59 248                                              | 54 123              | 49 129              |
| Bulk purchases                                              | 2   | 771 253         | 915 387         | 1 040 113       | 1 135 789            | 1 110 931       | 1 110 931          | -                 | 1 201 856                                           | 1 300 246           | 1 406 715           |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 5 908           | 6 840           | 7 763           | 10 009               | 10 009          | 10 009             | -                 | 19 909                                              | 21 622              | 23 438              |
| Transfers and grants                                        |     | 19 910          | 112 388         | 115 922         | 246 488              | 221 488         | 221 488            | -                 | 204 013                                             | 224 894             | 248 087             |
| Other expenditure                                           | 4,5 | 851 532         | 801 677         | 891 138         | 1 162 162            | 1 160 950       | 1 160 950          | -                 | 1 059 335                                           | 1 230 020           | 1 400 712           |
| Loss on disposal of PPE                                     |     | 5 609           | 7 547           | 8 166           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 3 246 138       | 3 649 376       | 3 960 776       | 4 514 281            | 4 463 201       | 4 463 201          | -                 | 4 746 905                                           | 5 242 997           | 5 698 701           |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (439 969)       | (223 302)       | (32 791)        | (69 113)             | (46 549)        | (46 549)           | -                 | 11 640                                              | 1 543               | 69 204              |
| Contributions recognised - capital                          |     | 223 635         | 186 251         | 515 570         | 705 450              | 842 869         | 842 869            | -                 | 700 782                                             | 765 259             | 794 671             |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | 9 029           | 730             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (207 304)       | (36 320)        | 482 779         | 636 337              | 796 320         | 796 320            | -                 | 712 422                                             | 766 801             | 863 875             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (207 304)       | (36 320)        | 482 779         | 636 337              | 796 320         | 796 320            | -                 | 712 422                                             | 766 801             | 863 875             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (207 304)       | (36 320)        | 482 779         | 636 337              | 796 320         | 796 320            | -                 | 712 422                                             | 766 801             | 863 875             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (207 304)       | (36 320)        | 482 779         | 636 337              | 796 320         | 796 320            | -                 | 712 422                                             | 766 801             | 863 875             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Nelson Mandela Bay(NMA) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 838 855         | 881 915         | 1 058 523       | 1 214 337            | 1 254 365       | 1 254 365          | -                 | 1 373 533                                           | 1 510 889           | 1 669 537           |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 2 185 913       | 2 711 030       | 2 819 711       | 3 070 366            | 2 963 173       | 2 963 173          | -                 | 3 182 151                                           | 3 417 312           | 3 669 852           |
| Service charges - water revenue                             | 2   | 568 439         | 288 576         | 430 698         | 498 414              | 498 414         | 498 414            | -                 | 558 220                                             | 619 625             | 687 783             |
| Service charges - sanitation revenue                        | 2   | 246 504         | 210 404         | 273 384         | 343 381              | 343 381         | 343 381            | -                 | 384 587                                             | 426 892             | 473 850             |
| Service charges - refuse revenue                            | 2   | 120 675         | 92 228          | 109 483         | 177 067              | 177 067         | 177 067            | -                 | 200 068                                             | 222 076             | 246 504             |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 17 641          | 19 329          | 17 419          | 21 461               | 21 322          | 21 322             | -                 | 22 327                                              | 23 609              | 24 822              |
| Interest earned - external investments                      |     | 19 252          | 58 901          | 68 224          | 45 740               | 62 860          | 62 860             | -                 | 65 792                                              | 68 771              | 71 986              |
| Interest earned - outstanding debtors                       |     | 113 347         | 121 634         | 166 835         | 171 724              | 171 799         | 171 799            | -                 | 182 999                                             | 200 618             | 220 272             |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 23 733          | 25 655          | 28 700          | 34 809               | 34 504          | 34 504             | -                 | 36 836                                              | 39 062              | 41 423              |
| Licences and permits                                        |     | 8 153           | 9 019           | 10 263          | 10 394               | 10 630          | 10 630             | -                 | 11 365                                              | 12 046              | 12 769              |
| Agency services                                             |     | 1 611           | 1 397           | 1 909           | 1 484                | 1 483           | 1 483              | -                 | 1 575                                               | 1 669               | 1 769               |
| Transfers recognised - operational                          |     | 908 509         | 1 204 924       | 1 270 307       | 1 119 572            | 1 438 836       | 1 438 836          | -                 | 1 340 739                                           | 991 205             | 1 005 446           |
| Other own revenue                                           | 2   | 777 718         | 799 344         | 801 283         | 691 130              | 748 303         | 748 303            | -                 | 759 395                                             | 806 796             | 848 112             |
| Gains on disposal of PPE                                    |     | 1 698           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 5 832 046       | 6 424 355       | 7 056 738       | 7 399 879            | 7 726 136       | 7 726 136          | -                 | 8 119 588                                           | 8 340 571           | 8 974 125           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 1 912 238       | 2 037 166       | 1 723 762       | 1 972 548            | 1 988 633       | 1 988 633          | -                 | 2 196 693                                           | 2 375 779           | 2 577 312           |
| Remuneration of councillors                                 |     | 45 222          | 50 104          | 53 010          | 57 199               | 56 722          | 56 722             | -                 | 60 976                                              | 65 854              | 71 452              |
| Debt impairment                                             | 3   | 522 487         | 298 900         | 409 754         | 318 214              | 314 194         | 314 194            | -                 | 341 949                                             | 371 848             | 404 908             |
| Depreciation and asset impairment                           | 2   | 560 516         | 869 625         | 774 430         | 885 807              | 816 913         | 816 913            | -                 | 862 509                                             | 844 101             | 701 270             |
| Finance charges                                             |     | 177 630         | 213 108         | 201 167         | 190 534              | 189 567         | 189 567            | -                 | 179 731                                             | 169 353             | 162 737             |
| Bulk purchases                                              | 2   | 1 567 047       | 1 972 513       | 2 183 679       | 2 292 123            | 2 249 904       | 2 249 904          | -                 | 2 386 983                                           | 2 583 087           | 2 795 472           |
| Other Materials                                             | 8   | 419 015         | 437 201         | 474 436         | 537 635              | 615 574         | 615 574            | -                 | 607 474                                             | 650 235             | 699 216             |
| Contracted services                                         |     | 145 947         | 221 601         | 375 203         | 326 625              | 303 767         | 303 767            | -                 | 374 837                                             | 418 790             | 434 635             |
| Transfers and grants                                        |     | 219 228         | 25 851          | 19 714          | 340 520              | 335 512         | 335 512            | -                 | 375 659                                             | 412 636             | 453 782             |
| Other expenditure                                           | 4,5 | 770 112         | 858 590         | 787 308         | 699 707              | 986 632         | 986 632            | -                 | 919 578                                             | 568 584             | 598 466             |
| Loss on disposal of PPE                                     |     | 5 215           | 1 073           | 95 079          | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 6 344 657       | 6 985 732       | 7 097 542       | 7 620 913            | 7 857 418       | 7 857 418          | -                 | 8 306 387                                           | 8 460 267           | 8 899 249           |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (512 611)       | (561 377)       | (40 804)        | (221 034)            | (131 281)       | (131 281)          | -                 | (186 799)                                           | (119 696)           | 74 876              |
| Contributions recognised - capital                          |     | 500 978         | 919 158         | 895 330         | 709 812              | 1 194 108       | 1 194 108          | -                 | 846 775                                             | 1 035 700           | 1 083 585           |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (11 634)        | 357 781         | 854 526         | 488 779              | 1 062 827       | 1 062 827          | -                 | 659 976                                             | 916 005             | 1 158 461           |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (11 634)        | 357 781         | 854 526         | 488 779              | 1 062 827       | 1 062 827          | -                 | 659 976                                             | 916 005             | 1 158 461           |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (11 634)        | 357 781         | 854 526         | 488 779              | 1 062 827       | 1 062 827          | -                 | 659 976                                             | 916 005             | 1 158 461           |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (11 634)        | 357 781         | 854 526         | 488 779              | 1 062 827       | 1 062 827          | -                 | 659 976                                             | 916 005             | 1 158 461           |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Camdeboo(EC101) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 14 898          | 14 383          | 16 867          | 19 128               | 19 128          | 19 128             | -                 | 21 842                                              | 23 131              | 24 403              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | 1 709                | 1 709           | 1 709              | -                 | 1 815                                               | 1 922               | 2 028               |
| Service charges - electricity revenue                       | 2   | 43 692          | 56 207          | 66 234          | 72 207               | 71 864          | 71 864             | -                 | 79 188                                              | 83 860              | 88 472              |
| Service charges - water revenue                             | 2   | 7 441           | 14 503          | 15 155          | 21 220               | 21 101          | 21 101             | -                 | 22 410                                              | 23 732              | 25 037              |
| Service charges - sanitation revenue                        | 2   | 6 410           | 3 010           | 5 768           | 9 437                | 9 416           | 9 416              | -                 | 9 879                                               | 10 461              | 11 037              |
| Service charges - refuse revenue                            | 2   | 1 829           | 5 615           | 2 889           | 5 222                | 5 222           | 5 222              | -                 | 5 545                                               | 5 872               | 6 195               |
| Service charges - other                                     |     | 702             | 731             | 824             | 565                  | 1 286           | 1 286              | -                 | 716                                                 | 758                 | 800                 |
| Rental of facilities and equipment                          |     | 523             | 630             | 623             | 855                  | 745             | 745                | -                 | 757                                                 | 802                 | 846                 |
| Interest earned - external investments                      |     | 2 974           | 2 029           | 2 101           | 2 005                | 2 005           | 2 005              | -                 | 2 840                                               | 3 007               | 3 173               |
| Interest earned - outstanding debtors                       |     | 2 004           | 2 762           | 3 552           | 2 206                | 2 206           | 2 206              | -                 | 2 342                                               | 2 480               | 2 616               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 156             | 192             | 94              | 212                  | 212             | 212                | -                 | 224                                                 | 237                 | 250                 |
| Licences and permits                                        |     | 1 330           | 1 565           | 1 824           | 2 168                | 2 168           | 2 168              | -                 | 2 508                                               | 2 656               | 2 802               |
| Agency services                                             |     | 66              | -               | -               | -                    | -               | -                  | -                 | 52                                                  | 55                  | 58                  |
| Transfers recognised - operational                          |     | 32 954          | 71 144          | 51 953          | 70 124               | 70 384          | 70 384             | -                 | 75 849                                              | 80 324              | 84 741              |
| Other own revenue                                           | 2   | 1 146           | 3 658           | 1 612           | 1 091                | 986             | 986                | -                 | 948                                                 | 1 004               | 1 059               |
| Gains on disposal of PPE                                    |     | -               | 78              | -               | 188                  | 188             | 188                | -                 | 350                                                 | 371                 | 391                 |
| Total Revenue (excl. capital transfers and contributions)   |     | 116 124         | 176 507         | 169 496         | 208 335              | 208 618         | 208 618            | -                 | 227 263                                             | 240 671             | 253 908             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 47 300          | 50 035          | 54 581          | 63 514               | 62 201          | 62 201             | -                 | 73 263                                              | 77 586              | 81 853              |
| Remuneration of councillors                                 |     | 2 039           | 2 714           | 2 952           | 3 500                | 3 534           | 3 534              | -                 | 3 998                                               | 4 234               | 4 467               |
| Debt impairment                                             | 3   | -               | 12 515          | 2 752           | 3 126                | 2 795           | 2 795              | -                 | 3 309                                               | 3 504               | 3 697               |
| Depreciation and asset impairment                           | 2   | 24 327          | 25 525          | 27 604          | 26 130               | 25 680          | 25 680             | -                 | 42 271                                              | 44 765              | 47 230              |
| Finance charges                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 27 513          | 35 693          | 41 041          | 45 465               | 45 465          | 45 465             | -                 | 49 129                                              | 52 028              | 54 889              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 944             | 1 509           | 1 516           | 3 140                | 4 933           | 4 933              | -                 | 2 001                                               | 2 119               | 2 235               |
| Transfers and grants                                        |     | 44              | 32              | 18              | 1 033                | 33              | 33                 | -                 | 6                                                   | 6                   | 6                   |
| Other expenditure                                           | 4,5 | 33 746          | 36 462          | 47 125          | 54 962               | 62 618          | 62 618             | -                 | 49 057                                              | 51 952              | 54 806              |
| Loss on disposal of PPE                                     |     | -               | -               | 42              | 1 328                | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 135 913         | 164 485         | 177 631         | 202 197              | 207 258         | 207 258            | -                 | 223 034                                             | 236 193             | 249 184             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 22 886          | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 3 097           | 12 022          | (8 135)         | 6 138                | 1 360           | 1 360              | -                 | 4 229                                               | 4 478               | 4 725               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 3 097           | 12 022          | (8 135)         | 6 138                | 1 360           | 1 360              | -                 | 4 229                                               | 4 478               | 4 725               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 3 097           | 12 022          | (8 135)         | 6 138                | 1 360           | 1 360              | -                 | 4 229                                               | 4 478               | 4 725               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 3 097           | 12 022          | (8 135)         | 6 138                | 1 360           | 1 360              | -                 | 4 229                                               | 4 478               | 4 725               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Blue Crane Route(EC102) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 5 947           | 7 557           | 8 117           | 8 594                | 8 594           | 8 594              | -                 | 9 080                                               | 9 571               | 10 087              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 45 881          | 52 630          | 61 634          | 69 169               | 69 169          | 69 169             | -                 | 80 025                                              | 84 347              | 88 901              |
| Service charges - water revenue                             | 2   | 7 861           | 7 893           | 7 969           | 11 183               | 11 183          | 11 183             | -                 | 12 038                                              | 12 688              | 13 374              |
| Service charges - sanitation revenue                        | 2   | 3 328           | 3 482           | 3 377           | 5 771                | 5 771           | 5 771              | -                 | 6 094                                               | 6 423               | 6 770               |
| Service charges - refuse revenue                            | 2   | 4 237           | 4 422           | 4 229           | 7 775                | 7 775           | 7 775              | -                 | 8 290                                               | 8 737               | 9 209               |
| Service charges - other                                     |     | 284             | 206             | 223             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 84              | 158             | 86              | 186                  | 186             | 186                | -                 | 54                                                  | 57                  | 61                  |
| Interest earned - external investments                      |     | 1 705           | 1 430           | 1 629           | 1 200                | 1 200           | 1 200              | -                 | 1 478                                               | 1 400               | 1 400               |
| Interest earned - outstanding debtors                       |     | 2 480           | 2 075           | 2 196           | 2 110                | 2 110           | 2 110              | -                 | 2 423                                               | 2 554               | 2 692               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 105             | 140             | 76              | 106                  | 106             | 106                | -                 | 95                                                  | 100                 | 106                 |
| Licences and permits                                        |     | 1 153           | 832             | 741             | 580                  | 580             | 580                | -                 | 613                                                 | 646                 | 681                 |
| Agency services                                             |     | 737             | 584             | 614             | 633                  | 633             | 633                | -                 | 668                                                 | 705                 | 743                 |
| Transfers recognised - operational                          |     | 45 121          | 46 380          | 54 984          | 49 087               | 50 191          | 50 191             | -                 | 50 061                                              | 51 031              | 50 760              |
| Other own revenue                                           | 2   | 5 736           | 2 509           | 8 983           | 2 445                | 2 445           | 2 445              | -                 | 2 549                                               | 1 967               | 2 067               |
| Gains on disposal of PPE                                    |     | -               | 1 016           | 30              | 45                   | 45              | 45                 | -                 | 100                                                 | 105                 | 111                 |
| Total Revenue (excl. capital transfers and contributions)   |     | 124 661         | 131 314         | 154 887         | 158 883              | 159 988         | 159 988            | -                 | 173 570                                             | 180 331             | 186 961             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 45 198          | 49 212          | 51 454          | 52 472               | 52 472          | 52 472             | -                 | 63 162                                              | 63 338              | 66 760              |
| Remuneration of councillors                                 |     | 2 191           | 2 452           | 2 739           | 2 688                | 2 688           | 2 688              | -                 | 3 215                                               | 3 389               | 3 572               |
| Debt impairment                                             | 3   | 10 482          | 10 189          | 8 598           | 6 674                | 6 674           | 6 674              | -                 | 6 270                                               | 6 607               | 6 954               |
| Depreciation and asset impairment                           | 2   | 27 408          | 14 466          | 16 198          | 20 056               | 20 056          | 20 056             | -                 | 21 624                                              | 22 792              | 24 023              |
| Finance charges                                             |     | 2 399           | 1 980           | 2 205           | 250                  | 250             | 250                | -                 | 1 281                                               | 1 202               | 1 117               |
| Bulk purchases                                              | 2   | 32 802          | 41 377          | 49 121          | 51 806               | 51 806          | 51 806             | -                 | 59 920                                              | 64 156              | 66 566              |
| Other Materials                                             | 8   | -               | -               | -               | 2 219                | 2 219           | 2 219              | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | 688                  | 688             | 688                | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | 174             | 300             | 312             | 21                   | 21              | 21                 | -                 | 350                                                 | 369                 | 389                 |
| Other expenditure                                           | 4,5 | 22 877          | 27 576          | 30 272          | 43 352               | 44 457          | 44 457             | -                 | 43 647                                              | 44 349              | 44 750              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 143 532         | 147 552         | 160 899         | 180 227              | 181 331         | 181 331            | -                 | 199 469                                             | 206 201             | 214 129             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 16 801          | 15 164          | 23 353          | 29 265               | 35 596          | 35 596             | -                 | 18 146                                              | 13 421              | 13 837              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (2 070)         | (1 074)         | 17 340          | 7 922                | 14 253          | 14 253             | -                 | (7 753)                                             | (12 449)            | (13 331)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (2 070)         | (1 074)         | 17 340          | 7 922                | 14 253          | 14 253             | -                 | (7 753)                                             | (12 449)            | (13 331)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (2 070)         | (1 074)         | 17 340          | 7 922                | 14 253          | 14 253             | -                 | (7 753)                                             | (12 449)            | (13 331)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (2 070)         | (1 074)         | 17 340          | 7 922                | 14 253          | 14 253             | -                 | (7 753)                                             | (12 449)            | (13 331)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Ikwezi(EC103) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| <b>Revenue By Source</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 1 130           | 1 043           | 1 392           | 2 091                | 2 069           | 2 069              | -                 | 1 677                                               | 1 767               | 1 862               |
| Property rates - penalties and collection charges           |     | -               | 248             | 189             | (870)                | 187             | 187                | -                 | 197                                                 | 208                 | 219                 |
| Service charges - electricity revenue                       | 2   | -               | 2 782           | 6 378           | 5 213                | 8 606           | 8 606              | -                 | 9 220                                               | 9 895               | 10 619              |
| Service charges - water revenue                             | 2   | -               | 1 006           | 1 477           | 1 336                | 1 238           | 1 238              | -                 | 2 102                                               | 2 215               | 2 335               |
| Service charges - sanitation revenue                        | 2   | -               | 1 231           | 1 751           | 1 626                | 1 511           | 1 511              | -                 | 1 595                                               | 1 681               | 1 772               |
| Service charges - refuse revenue                            | 2   | -               | 1 053           | 1 418           | 1 293                | 1 281           | 1 281              | -                 | 1 352                                               | 1 425               | 1 502               |
| Service charges - other                                     |     | 5 395           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 246             | 232             | 10              | 230                  | 4               | 4                  | -                 | 69                                                  | 73                  | 77                  |
| Interest earned - external investments                      |     | 686             | 140             | 117             | 251                  | 43              | 43                 | -                 | 46                                                  | 48                  | 51                  |
| Interest earned - outstanding debtors                       |     | 581             | 504             | 609             | 960                  | 606             | 606                | -                 | 640                                                 | 675                 | 711                 |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | 251             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | 10              | -               | -               | 229                  | 114             | 114                | -                 | 649                                                 | 684                 | 721                 |
| Transfers recognised - operational                          |     | 29 351          | 13 753          | 19 888          | 22 181               | 19 494          | 19 494             | -                 | 24 524                                              | 26 352              | 27 053              |
| Other own revenue                                           | 2   | 591             | 2 740           | 882             | 6 156                | 7 764           | 7 764              | -                 | 1 717                                               | 1 810               | 1 908               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 38 241          | 24 730          | 34 112          | 40 696               | 42 916          | 42 916             | -                 | 43 788                                              | 46 833              | 48 830              |
| <b>Expenditure By Type</b>                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 10 934          | 12 968          | 17 490          | 20 619               | 18 976          | 18 976             | -                 | 21 082                                              | 22 407              | 23 841              |
| Remuneration of councillors                                 |     | -               | 1 400           | 1 517           | 1 641                | 1 660           | 1 660              | -                 | 2 031                                               | 2 161               | 2 299               |
| Debt impairment                                             | 3   | -               | 2 719           | 2 974           | 645                  | 645             | 645                | -                 | 645                                                 | 672                 | 701                 |
| Depreciation and asset impairment                           | 2   | -               | 888             | 2 526           | 1 218                | 1 218           | 1 218              | -                 | 1 218                                               | 1 283               | 1 353               |
| Finance charges                                             |     | 102             | 98              | 78              | 1 543                | 95              | 95                 | -                 | 94                                                  | 99                  | 104                 |
| Bulk purchases                                              | 2   | 3 667           | 4 962           | 5 374           | 6 191                | 5 931           | 5 931              | -                 | 6 409                                               | 6 922               | 7 476               |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 1 029           | -               | -               | 1 915                | 2 528           | 2 528              | -                 | 2 644                                               | 2 786               | 2 937               |
| Transfers and grants                                        |     | 1 484           | -               | -               | -                    | 1 490           | 1 490              | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 9 028           | 10 551          | 11 316          | 6 974                | 7 902           | 7 902              | -                 | 10 140                                              | 10 634              | 11 192              |
| Loss on disposal of PPE                                     |     | 5               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 26 249          | 33 587          | 41 275          | 40 747               | 40 446          | 40 446             | -                 | 44 262                                              | 46 965              | 49 902              |
| <b>Surplus/(Deficit)</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 8 331           | 12 215          | 8 489           | 9 239                | 10 239          | 10 239             | -                 | 7 285                                               | 22 076              | 11 200              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 20 323          | 3 359           | 1 326           | 9 189                | 12 709          | 12 709             | -                 | 6 811                                               | 21 944              | 10 128              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 20 323          | 3 359           | 1 326           | 9 189                | 12 709          | 12 709             | -                 | 6 811                                               | 21 944              | 10 128              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 20 323          | 3 359           | 1 326           | 9 189                | 12 709          | 12 709             | -                 | 6 811                                               | 21 944              | 10 128              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 20 323          | 3 359           | 1 326           | 9 189                | 12 709          | 12 709             | -                 | 6 811                                               | 21 944              | 10 128              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Makana(EC104) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 30 551          | 38 133          | 38 084          | -                    | -               | -                  | -                 | 45 925                                              | 48 635              | 51 310              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 85 392          |                 | 106 529         | -                    | -               | -                  | -                 | 144 242                                             | 152 753             | 161 154             |
| Service charges - water revenue                             | 2   | 16 754          | -               | 34 413          | -                    | -               | -                  | -                 | 50 837                                              | 53 837              | 56 798              |
| Service charges - sanitation revenue                        | 2   | 10 229          | -               | 16 998          | -                    | -               | -                  | -                 | 24 217                                              | 25 644              | 27 055              |
| Service charges - refuse revenue                            | 2   | 3 035           | -               | 8 291           | -                    | -               | -                  | -                 | 10 908                                              | 11 551              | 12 187              |
| Service charges - other                                     |     | 171             | 162 027         | 22              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 1 153           | 1 205           | 1 059           | -                    | -               | -                  | -                 | 4 323                                               | 4 578               | 4 830               |
| Interest earned - external investments                      |     | 4 767           | 3 971           | 1 325           | -                    | -               | -                  | -                 | 100                                                 | 106                 | 112                 |
| Interest earned - outstanding debtors                       |     | 7 788           | 9 228           | 9 711           | -                    | -               | -                  | -                 | 9 500                                               | 10 061              | 10 614              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 1 144           | 621             | 996             | -                    | -               | -                  | -                 | 1 041                                               | 1 103               | 1 163               |
| Licences and permits                                        |     | 2 584           | 2 099           | 2 309           | -                    | -               | -                  | -                 | 3 372                                               | 3 571               | 3 767               |
| Agency services                                             |     | 943             | 1 139           | 1 006           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 51 818          | 58 871          | 73 804          | -                    | -               | -                  | -                 | 78 153                                              | 80 872              | 81 848              |
| Other own revenue                                           | 2   | 1 238           | 2 583           | 1 819           | 389 369              | 310 593         | 310 593            | -                 | 9 391                                               | 11 838              | 15 961              |
| Gains on disposal of PPE                                    |     | 107             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 217 673         | 279 877         | 296 366         | 389 369              | 310 593         | 310 593            | -                 | 382 010                                             | 404 549             | 426 799             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 100 068         | 111 439         | 113 558         | -                    | -               | -                  | -                 | 135 188                                             | 143 186             | 151 046             |
| Remuneration of councillors                                 |     | 6 210           | 7 704           | 7 782           | -                    | -               | -                  | -                 | 9 313                                               | 9 858               | 10 402              |
| Debt impairment                                             | 3   | 22 598          | 20 844          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 62 723          | 45 661          | 23 057          | -                    | -               | -                  | -                 | 27 081                                              | 28 679              | 30 256              |
| Finance charges                                             |     | -               | 343             | 215             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 49 892          | 74 280          | 8 141           | -                    | -               | -                  | -                 | 79 624                                              | 84 322              | 88 959              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 2 321           | 2 706           | 4 332           | -                    | -               | -                  | -                 | 6 341                                               | 6 715               | 7 084               |
| Transfers and grants                                        |     | 1 450           | 34 261          | 16 272          | -                    | -               | -                  | -                 | 41 863                                              | 44 356              | 46 818              |
| Other expenditure                                           | 4,5 | 42 902          | 51 013          | 174 551         | 344 644              | 153 068         | 153 068            | -                 | 82 601                                              | 87 434              | 92 234              |
| Loss on disposal of PPE                                     |     | -               | -               | 148             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 288 164         | 348 251         | 348 057         | 344 644              | 153 068         | 153 068            | -                 | 382 010                                             | 404 549             | 426 799             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 36 608          | 34 258          | 59 948          | -                    | -               | -                  | -                 | 65 296                                              | 48 928              | 65 969              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (33 883)        | (34 116)        | 8 257           | 44 725               | 157 525         | 157 525            | -                 | 65 296                                              | 48 929              | 65 969              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (33 883)        | (34 116)        | 8 257           | 44 725               | 157 525         | 157 525            | -                 | 65 296                                              | 48 929              | 65 969              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (33 883)        | (34 116)        | 8 257           | 44 725               | 157 525         | 157 525            | -                 | 65 296                                              | 48 929              | 65 969              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (33 883)        | (34 116)        | 8 257           | 44 725               | 157 525         | 157 525            | -                 | 65 296                                              | 48 929              | 65 969              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Ndlambe(EC105) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 42 378          | 46 368          | 51 001          | 2 107                | 2 107           | 2 107              | -                 | 75 468                                              | 79 619              | 83 988              |
| Property rates - penalties and collection charges           |     | -               | -               | 14 880          | 80 746               | 80 746          | 80 746             | -                 | 5 230                                               | 5 517               | 5 821               |
| Service charges - electricity revenue                       | 2   | 32 351          | 41 870          | 8 196           | -                    | -               | -                  | -                 | 54 122                                              | 56 267              | 59 362              |
| Service charges - water revenue                             | 2   | 18 580          | 21 880          | -               | 15 199               | 15 199          | 15 199             | -                 | 41 070                                              | 42 114              | 44 431              |
| Service charges - sanitation revenue                        | 2   | 8 092           | 11 814          | -               | -                    | -               | -                  | -                 | 14 062                                              | 16 812              | 17 737              |
| Service charges - refuse revenue                            | 2   | 14 644          | 16 686          | -               | -                    | -               | -                  | -                 | 14 572                                              | 15 374              | 16 219              |
| Service charges - other                                     |     | (854)           | 486             | 86 647          | 343                  | 343             | 343                | -                 | -                                                   | 68                  | 72                  |
| Rental of facilities and equipment                          |     | 3 178           | 3 073           | 3 490           | 1 106                | 1 106           | 1 106              | -                 | 1 167                                               | 1 231               | 1 299               |
| Interest earned - external investments                      |     | 4 293           | 4 698           | 5 805           | 462                  | 462             | 462                | -                 | 565                                                 | 596                 | 629                 |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | 2 914                                               | 3 074               | 3 243               |
| Dividends received                                          |     | 1               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 482             | 443             | 511             | 15                   | 15              | 15                 | -                 | 680                                                 | 718                 | 757                 |
| Licences and permits                                        |     | 2 786           | 3 380           | 3 190           | 1 574                | 1 574           | 1 574              | -                 | 1 661                                               | 1 752               | 1 848               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 60 722          | 60 461          | 7 755           | 4 431                | 4 431           | 4 431              | -                 | 68 869                                              | 72 657              | 76 653              |
| Other own revenue                                           | 2   | 2 178           | 1 578           | 300 297         | 253 502              | 253 502         | 253 502            | -                 | 13 652                                              | 15 564              | 17 742              |
| Gains on disposal of PPE                                    |     | 432             | 286             | -               | 596                  | 596             | 596                | -                 | 512                                                 | 538                 | 565                 |
| Total Revenue (excl. capital transfers and contributions)   |     | 189 262         | 213 022         | 481 772         | 360 082              | 360 082         | 360 082            | -                 | 294 544                                             | 311 901             | 330 366             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 69 400          | 71 145          | 76 216          | 82 920               | 82 920          | 82 920             | -                 | 91 204                                              | 95 763              | 100 552             |
| Remuneration of councillors                                 |     | 4 104           | 4 717           | 4 974           | 5 721                | 5 721           | 5 721              | -                 | 5 377                                               | 5 646               | 5 929               |
| Debt impairment                                             | 3   | 17 358          | -               | 13 487          | 11 222               | 11 222          | 11 222             | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | -               | -               | 40 490          | 2 779                | 2 779           | 2 779              | -                 | 1 342                                               | 1 416               | 1 494               |
| Finance charges                                             |     | 3 840           | 3 652           | 572             | -                    | -               | -                  | -                 | 2 201                                               | 2 322               | 2 449               |
| Bulk purchases                                              | 2   | 26 742          | 33 532          | 35 731          | -                    | -               | -                  | -                 | 12 095                                              | 12 700              | 13 335              |
| Other Materials                                             | 8   | -               | 38 240          | 11 345          | 12 137               | 12 137          | 12 137             | -                 | 10 574                                              | 11 155              | 11 769              |
| Contracted services                                         |     | -               | -               | -               | 9 990                | 9 990           | 9 990              | -                 | 11 505                                              | 12 138              | 12 805              |
| Transfers and grants                                        |     | 12 931          | 11 096          | 7 836           | 34 540               | 34 540          | 34 540             | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 55 756          | 49 232          | 245 226         | 114 246              | 114 246         | 114 246            | -                 | 100 518                                             | 106 047             | 111 880             |
| Loss on disposal of PPE                                     |     | -               | -               | -               | 89                   | 89              | 89                 | -                 | 188                                                 | 198                 | 209                 |
| Total Expenditure                                           |     | 190 131         | 211 613         | 435 877         | 273 643              | 273 643         | 273 643            | -                 | 235 004                                             | 247 385             | 260 422             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 33 212          | 29 357          | 45 602          | 30 109               | 30 109          | 30 109             | -                 | 25 920                                              | 27 346              | 28 850              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 32 343          | 30 766          | 91 496          | 116 548              | 116 548         | 116 548            | -                 | 85 460                                              | 91 862              | 98 794              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 32 343          | 30 766          | 91 496          | 116 548              | 116 548         | 116 548            | -                 | 85 460                                              | 91 862              | 98 794              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 32 343          | 30 766          | 91 496          | 116 548              | 116 548         | 116 548            | -                 | 85 460                                              | 91 862              | 98 794              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 32 343          | 30 766          | 91 496          | 116 548              | 116 548         | 116 548            | -                 | 85 460                                              | 91 862              | 98 794              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Eastern Cape: Sundays River Valley(EC106) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 12 412          | 14 510          | 13 051          | -                    | -               | -                  | -                 | 14 623                                              | 15 485              | 16 337              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 9 784           | 14 602          | -               | -                    | -               | -                  | -                 | 10 501                                              | 11 120              | 11 732              |
| Service charges - water revenue                             | 2   | 16 837          | 13 227          | -               | -                    | -               | -                  | -                 | 7 806                                               | 8 266               | 8 721               |
| Service charges - sanitation revenue                        | 2   | 1 653           | 2 695           | -               | -                    | -               | -                  | -                 | 2 484                                               | 2 630               | 2 775               |
| Service charges - refuse revenue                            | 2   | 3 530           | -               | -               | -                    | -               | -                  | -                 | 4 573                                               | 4 842               | 5 109               |
| Service charges - other                                     |     | 172             | -               | 38 645          | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 66              | 5 558           | 115             | -                    | -               | -                  | -                 | 134                                                 | 142                 | 150                 |
| Interest earned - external investments                      |     | 287             | 165             | 288             | -                    | -               | -                  | -                 | 213                                                 | 226                 | 238                 |
| Interest earned - outstanding debtors                       |     | 5 145           | 1 388           | -               | -                    | -               | -                  | -                 | 1 706                                               | 1 807               | 1 906               |
| Dividends received                                          |     | -               | -               | 1 907           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 1 454           | 1 582           | -               | -                    | -               | -                  | -                 | 2 805                                               | 2 970               | 3 134               |
| Licences and permits                                        |     | 2 650           | 3 047           | 1 327           | -                    | -               | -                  | -                 | 1 284                                               | 1 360               | 1 435               |
| Agency services                                             |     | -               | -               | 1 577           | -                    | -               | -                  | -                 | 1 343                                               | 1 422               | 1 500               |
| Transfers recognised - operational                          |     | 59 470          | 43 932          | 42 607          | -                    | -               | -                  | -                 | 54 456                                              | 71 522              | 86 643              |
| Other own revenue                                           | 2   | 2 603           | 3 264           | 2 436           | -                    | -               | -                  | -                 | 7 081                                               | 7 499               | 7 912               |
| Gains on disposal of PPE                                    |     | -               | 395             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 116 064         | 104 363         | 101 953         | -                    | -               | -                  | -                 | 109 008                                             | 129 292             | 147 591             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 24 576          | 28 123          | 31 949          | -                    | -               | -                  | -                 | 48 164                                              | 51 246              | 54 526              |
| Remuneration of councillors                                 |     | 2 896           | 3 800           | 4 930           | -                    | -               | -                  | -                 | 5 231                                               | 5 566               | 5 922               |
| Debt impairment                                             | 3   | 12 693          | 10 892          | 11 176          | -                    | -               | -                  | -                 | 10 000                                              | 10 000              | 10 000              |
| Depreciation and asset impairment                           | 2   | 17 099          | 17 388          | 267             | -                    | -               | -                  | -                 | 17 500                                              | 17 500              | 17 500              |
| Finance charges                                             |     | 1 330           | 2 226           | 2 720           | -                    | -               | -                  | -                 | 1 038                                               | 1 100               | 1 160               |
| Bulk purchases                                              | 2   | 9 181           | 11 834          | 13 724          | -                    | -               | -                  | -                 | 14 178                                              | 15 320              | 16 555              |
| Other Materials                                             | 8   | 2 811           | -               | 4 393           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 117             | -               | 2 446           | -                    | -               | -                  | -                 | 2 684                                               | 2 843               | 2 999               |
| Transfers and grants                                        |     | 5 930           | 8 102           | 11 200          | -                    | -               | -                  | -                 | 7 244                                               | 7 671               | 8 093               |
| Other expenditure                                           | 4,5 | 12 224          | 17 818          | 19 739          | -                    | -               | -                  | -                 | 39 452                                              | 34 010              | 35 039              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 88 857          | 100 183         | 102 543         | -                    | -               | -                  | -                 | 145 492                                             | 145 256             | 151 794             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | 17 200          | 24 065          | -                    | -               | -                  | -                 | 25 147                                              | 25 069              | 26 037              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | 27 206          | 21 379          | 23 474          | -                    | -               | -                  | -                 | (11 336)                                            | 9 105               | 21 834              |
| Surplus/(Deficit) after capital transfers and contributions |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|                                                             |     | 27 206          | 21 379          | 23 474          | -                    | -               | -                  | -                 | (11 336)                                            | 9 105               | 21 834              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Baviaans(EC107) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| <b>Revenue By Source</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 2 955           | 1 918           | 3 089           | 3 737                | 3 737           | 3 737              | -                 | 4 377                                               | 4 814               | 5 296               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 3 337           | 7 761           | 8 897           | 10 203               | 10 203          | 10 203             | -                 | 11 091                                              | 12 200              | 13 420              |
| Service charges - water revenue                             | 2   | 2 052           | 2 726           | 2 947           | 3 481                | 3 481           | 3 481              | -                 | 3 884                                               | 4 272               | 4 699               |
| Service charges - sanitation revenue                        | 2   | 2 335           | 2 757           | 3 890           | 2 055                | 2 055           | 2 055              | -                 | 2 257                                               | 2 482               | 2 731               |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | 2 407                | 2 407           | 2 407              | -                 | 2 768                                               | 3 045               | 3 350               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 65              | 59              | 116             | 120                  | 120             | 120                | -                 | 43                                                  | 47                  | 52                  |
| Interest earned - external investments                      |     | 351             | 102             | 112             | 80                   | 80              | 80                 | -                 | 88                                                  | 97                  | 106                 |
| Interest earned - outstanding debtors                       |     | 325             | 312             | 368             | 150                  | 150             | 150                | -                 | 372                                                 | 410                 | 451                 |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 12              | 13              | 4               | 20                   | 20              | 20                 | -                 | 10                                                  | 11                  | 12                  |
| Licences and permits                                        |     | 518             | 461             | 509             | 100                  | 100             | 100                | -                 | 644                                                 | 708                 | 779                 |
| Agency services                                             |     | 257             | -               | -               | 2 996                | 2 996           | 2 996              | -                 | 782                                                 | 829                 | 879                 |
| Transfers recognised - operational                          |     | 15 435          | 18 804          | 29 574          | 23 330               | 23 330          | 23 330             | -                 | 25 820                                              | 27 223              | 28 095              |
| Other own revenue                                           | 2   | 6 261           | 4 273           | 2 670           | 3 819                | 3 819           | 3 819              | -                 | 310                                                 | 337                 | 367                 |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 33 902          | 39 186          | 52 175          | 52 498               | 52 498          | 52 498             | -                 | 52 445                                              | 56 475              | 60 236              |
| <b>Expenditure By Type</b>                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 14 486          | 18 318          | 18 587          | 19 732               | 19 732          | 19 732             | -                 | 22 200                                              | 23 620              | 25 130              |
| Remuneration of councillors                                 |     | 1 042           | 1 383           | 1 507           | 1 692                | 1 692           | 1 692              | -                 | 1 755                                               | 1 859               | 1 961               |
| Debt impairment                                             | 3   | 884             | 3 790           | 1 371           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | -               | 14 842          | 15 516          | 8 000                | 8 000           | 8 000              | -                 | 15 600                                              | 15 600              | 15 600              |
| Finance charges                                             |     | 525             | 763             | 1 122           | 195                  | 195             | 195                | -                 | 1 129                                               | 1 196               | 1 261               |
| Bulk purchases                                              | 2   | 5 531           | 6 658           | 7 942           | 9 396                | 9 396           | 9 396              | -                 | 10 153                                              | 10 752              | 11 344              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | 5               | 3 572           | 5 629           | 5 718                | 5 718           | 5 718              | -                 | 5 285                                               | 5 813               | 6 395               |
| Other expenditure                                           | 4,5 | 17 221          | 19 125          | 14 557          | 14 792               | 14 792          | 14 792             | -                 | 15 572                                              | 14 795              | 15 576              |
| Loss on disposal of PPE                                     |     | -               | -               | 0               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 39 693          | 68 452          | 66 233          | 59 526               | 59 526          | 59 526             | -                 | 71 694                                              | 73 636              | 77 267              |
| <b>Surplus/(Deficit)</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 10 905          | 15 886          | 16 742          | 39 429               | 39 429          | 39 429             | -                 | 42 540                                              | 37 273              | 13 643              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 5 115           | (13 380)        | 2 685           | 32 400               | 32 400          | 32 400             | -                 | 23 290                                              | 20 112              | (3 389)             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 5 115           | (13 380)        | 2 685           | 32 400               | 32 400          | 32 400             | -                 | 23 290                                              | 20 112              | (3 389)             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 5 115           | (13 380)        | 2 685           | 32 400               | 32 400          | 32 400             | -                 | 23 290                                              | 20 112              | (3 389)             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 5 115           | (13 380)        | 2 685           | 32 400               | 32 400          | 32 400             | -                 | 23 290                                              | 20 112              | (3 389)             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Kouga(EC108) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 88 612          | 103 603         | 113 543         | 139 092              | 145 635         | 145 635            | -                 | 141 166                                             | 148 789             | 156 823             |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 130 049         | 180 543         | 193 494         | 205 943              | 205 725         | 205 725            | -                 | 217 206                                             | 228 935             | 241 297             |
| Service charges - water revenue                             | 2   | 33 259          | 21 891          | 23 546          | 52 490               | 52 086          | 52 086             | -                 | 57 153                                              | 60 239              | 63 492              |
| Service charges - sanitation revenue                        | 2   | 28 617          | 27 163          | 28 861          | 36 428               | 36 920          | 36 920             | -                 | 33 006                                              | 34 788              | 36 667              |
| Service charges - refuse revenue                            | 2   | 19 182          | 34 530          | 36 454          | 31 354               | 31 356          | 31 356             | -                 | 34 630                                              | 36 500              | 38 471              |
| Service charges - other                                     |     | 4 873           | 955             | 1 368           | 10 671               | 11 205          | 11 205             | -                 | 13 602                                              | 14 336              | 15 110              |
| Rental of facilities and equipment                          |     | 604             | 723             | 676             | 316                  | 499             | 499                | -                 | 781                                                 | 823                 | 868                 |
| Interest earned - external investments                      |     | 2 655           | 946             | 1 236           | 683                  | 838             | 838                | -                 | 886                                                 | 934                 | 985                 |
| Interest earned - outstanding debtors                       |     | 4 706           | 6 646           | 6 458           | 4 551                | 4 551           | 4 551              | -                 | 4 815                                               | 5 075               | 5 349               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 2 293           | 2 880           | 1 035           | 2 029                | 2 089           | 2 089              | -                 | 8 094                                               | 8 531               | 8 992               |
| Licences and permits                                        |     | 6 632           | 7 304           | 7 269           | 7 388                | 6 817           | 6 817              | -                 | 7 249                                               | 7 640               | 8 053               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 43 912          | 70 763          | 94 664          | 68 946               | 69 143          | 69 143             | -                 | 87 847                                              | 92 591              | 97 590              |
| Other own revenue                                           | 2   | 6 919           | 8 168           | 12 240          | 64 403               | 10 355          | 10 355             | -                 | 12 630                                              | 13 312              | 14 031              |
| Gains on disposal of PPE                                    |     | (2 282)         | -               | 180             | -                    | 50 000          | 50 000             | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 370 033         | 466 115         | 521 023         | 624 292              | 627 220         | 627 220            | -                 | 619 064                                             | 652 493             | 687 728             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 185 779         | 182 822         | 193 299         | 192 040              | 192 317         | 192 317            | -                 | 202 775                                             | 213 725             | 225 266             |
| Remuneration of councillors                                 |     | 3 738           | 7 984           | 8 594           | 10 794               | 10 808          | 10 808             | -                 | 10 911                                              | 11 501              | 12 122              |
| Debt impairment                                             | 3   | 4 097           | 29 744          | 5 401           | 43 057               | 43 057          | 43 057             | -                 | 49 683                                              | 52 366              | 55 194              |
| Depreciation and asset impairment                           | 2   | 78 885          | 77 007          | 80 724          | 71 142               | 71 142          | 71 142             | -                 | 80 358                                              | 84 697              | 89 271              |
| Finance charges                                             |     | 15 458          | 20 859          | 18 859          | 10 324               | 9 460           | 9 460              | -                 | 18 333                                              | 19 323              | 20 367              |
| Bulk purchases                                              | 2   | 114 028         | 152 683         | 162 290         | 177 214              | 177 214         | 177 214            | -                 | 190 711                                             | 201 009             | 211 863             |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 177             | 8               | -               | 10 835               | 9 856           | 9 856              | -                 | 11 260                                              | 11 868              | 12 509              |
| Transfers and grants                                        |     | 14 420          | 18 187          | 21 300          | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 70 955          | 64 378          | 71 566          | 129 057              | 132 964         | 132 964            | -                 | 132 503                                             | 139 658             | 147 200             |
| Loss on disposal of PPE                                     |     | 2 282           | 5               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 489 821         | 553 676         | 562 033         | 644 463              | 646 817         | 646 817            | -                 | 696 535                                             | 734 148             | 773 792             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 18 876          | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (100 911)       | (87 561)        | (41 010)        | (20 170)             | (19 597)        | (19 597)           | -                 | (77 471)                                            | (81 655)            | (86 064)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (100 911)       | (87 561)        | (41 010)        | (20 170)             | (19 597)        | (19 597)           | -                 | (77 471)                                            | (81 655)            | (86 064)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (100 911)       | (87 561)        | (41 010)        | (20 170)             | (19 597)        | (19 597)           | -                 | (77 471)                                            | (81 655)            | (86 064)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (100 911)       | (87 561)        | (41 010)        | (20 170)             | (19 597)        | (19 597)           | -                 | (77 471)                                            | (81 655)            | (86 064)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Kou-Kamma(EC109) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 7 943           | 11 156          | 13 443          | -                    | 14 396          | 14 396             | -                 | 15 259                                              | 16 175              | 17 145              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 1 432           | 1 507           | 1 677           | -                    | 1 784           | 1 784              | -                 | 1 916                                               | 2 031               | 2 152               |
| Service charges - water revenue                             | 2   | 5 473           | 6 227           | 6 872           | -                    | 8 318           | 8 318              | -                 | 8 818                                               | 9 347               | 9 907               |
| Service charges - sanitation revenue                        | 2   | 5 156           | 5 537           | 6 183           | -                    | 7 766           | 7 766              | -                 | 8 231                                               | 8 725               | 9 249               |
| Service charges - refuse revenue                            | 2   | 2 494           | 2 691           | 2 952           | -                    | 3 452           | 3 452              | -                 | 3 659                                               | 3 878               | 4 111               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 158             | 85              | 131             | -                    | 137             | 137                | -                 | 143                                                 | 151                 | 160                 |
| Interest earned - external investments                      |     | 2 015           | 955             | 597             | -                    | 653             | 653                | -                 | 681                                                 | 722                 | 766                 |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 287             | 194             | 486             | -                    | 600             | 600                | -                 | 636                                                 | 674                 | 715                 |
| Licences and permits                                        |     | 1               | 0               | -               | -                    | 2               | 2                  | -                 | 7                                                   | 8                   | 8                   |
| Agency services                                             |     | 1 465           | 1 428           | 1 362           | -                    | 1 980           | 1 980              | -                 | 2 126                                               | 2 253               | 2 388               |
| Transfers recognised - operational                          |     | 35 713          | 55 537          | 74 523          | -                    | 77 774          | 77 774             | -                 | 59 053                                              | 56 652              | 59 042              |
| Other own revenue                                           | 2   | 6 303           | 1 608           | 1 736           | -                    | 8 474           | 8 474              | -                 | 8 064                                               | 5 774               | 7 099               |
| Gains on disposal of PPE                                    |     | -               | 245             | -               | -                    | 2 000           | 2 000              | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 68 441          | 87 171          | 109 961         | -                    | 127 334         | 127 334            | -                 | 108 593                                             | 106 390             | 112 743             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 20 806          | 26 994          | 30 799          | -                    | 32 663          | 32 663             | -                 | 34 147                                              | 36 330              | 38 654              |
| Remuneration of councillors                                 |     | 2 042           | 2 289           | 2 539           | -                    | 2 769           | 2 769              | -                 | 2 907                                               | 3 082               | 3 266               |
| Debt impairment                                             | 3   | 13 567          | (9 441)         | 19 001          | -                    | 10 313          | 10 313             | -                 | 9 313                                               | 9 872               | 10 465              |
| Depreciation and asset impairment                           | 2   | 10 150          | 11 272          | 19 854          | -                    | 3 946           | 3 946              | -                 | 4 205                                               | 4 457               | 4 721               |
| Finance charges                                             |     | 158             | 705             | 466             | -                    | 50              | 50                 | -                 | 50                                                  | 53                  | 56                  |
| Bulk purchases                                              | 2   | 1 744           | 2 022           | 2 579           | -                    | 2 847           | 2 847              | -                 | 3 076                                               | 3 261               | 3 457               |
| Other Materials                                             | 8   | 838             | 1 087           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 1 538           | 1 864           | 2 854           | -                    | 2 952           | 2 952              | -                 | 3 364                                               | 3 456               | 3 554               |
| Transfers and grants                                        |     | 24 919          | 38 278          | 39 009          | -                    | 46 665          | 46 665             | -                 | 17 512                                              | 17 430              | 18 307              |
| Other expenditure                                           | 4,5 | 7 586           | 11 932          | 20 812          | -                    | 18 721          | 18 721             | -                 | 18 339                                              | 18 293              | 19 893              |
| Loss on disposal of PPE                                     |     | -               | -               | 464             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 83 346          | 87 002          | 138 376         | -                    | 120 927         | 120 927            | -                 | 92 913                                              | 96 235              | 102 372             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (14 905)        | 170             | (28 415)        | -                    | 6 407           | 6 407              | -                 | 15 680                                              | 10 156              | 10 371              |
| Contributions recognised - capital                          |     | 56 680          | 19 100          | -               | -                    | 21 106          | 21 106             | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 41 774          | 19 270          | (28 415)        | -                    | 27 513          | 27 513             | -                 | 15 680                                              | 10 156              | 10 371              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 41 774          | 19 270          | (28 415)        | -                    | 27 513          | 27 513             | -                 | 15 680                                              | 10 156              | 10 371              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 41 774          | 19 270          | (28 415)        | -                    | 27 513          | 27 513             | -                 | 15 680                                              | 10 156              | 10 371              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 41 774          | 19 270          | (28 415)        | -                    | 27 513          | 27 513             | -                 | 15 680                                              | 10 156              | 10 371              |

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Sarah Baartman(DC10) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | 367             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | 152             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 104             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 1 111           | 1 107           | 1 077           | 1 150                | 1 150           | 1 150              | -                 | 1 200                                               | 1 275               | 1 350               |
| Interest earned - external investments                      |     | 22 987          | 17 159          | 15 399          | 10 400               | 10 400          | 10 400             | -                 | 11 500                                              | 9 400               | 7 800               |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | 33              | 21              | 32              | 27                   | 27              | 27                 | -                 | 30                                                  | 30                  | 30                  |
| Transfers recognised - operational                          |     | 179 888         | 91 682          | 89 706          | 89 418               | 96 694          | 96 694             | -                 | 92 375                                              | 100 783             | 102 917             |
| Other own revenue                                           | 2   | 6 652           | 9 013           | 4 223           | 49 912               | 75 689          | 75 689             | -                 | 48 603                                              | 24 120              | 20 580              |
| Gains on disposal of PPE                                    |     | -               | 402             | 192             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 211 294         | 119 384         | 110 629         | 150 907              | 183 959         | 183 959            | -                 | 153 708                                             | 135 608             | 132 677             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 31 509          | 32 962          | 36 441          | 41 595               | 44 375          | 44 375             | -                 | 46 278                                              | 48 645              | 51 163              |
| Remuneration of councillors                                 |     | 4 565           | 5 264           | 5 665           | 5 683                | 6 326           | 6 326              | -                 | 6 894                                               | 7 335               | 7 804               |
| Debt impairment                                             | 3   | (63)            | 21 614          | 15              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 4 500           | 1 622           | 975             | 2 033                | 2 033           | 2 033              | -                 | 1 505                                               | 1 505               | 1 505               |
| Finance charges                                             |     | 11              | 1               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 6               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 3 242           | 2 674           | 2 797           | 5 020                | 5 020           | 5 020              | -                 | 4 240                                               | 4 380               | 4 520               |
| Transfers and grants                                        |     | 111 765         | 26 219          | 19 182          | 39 553               | 19 347          | 19 347             | -                 | 21 156                                              | 23 900              | 24 800              |
| Other expenditure                                           | 4,5 | 58 942          | 62 299          | 52 717          | 57 023               | 106 858         | 106 858            | -                 | 73 635                                              | 49 843              | 42 885              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 214 477         | 152 654         | 117 791         | 150 907              | 183 959         | 183 959            | -                 | 153 708                                             | 135 608             | 132 677             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (3 183)         | (33 271)        | (7 161)         | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (3 183)         | (33 271)        | (7 161)         | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (3 183)         | (33 271)        | (7 161)         | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (3 183)         | (33 271)        | (7 161)         | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Mbhashe(EC121) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 6 972           | 6 973           | 4 710           | (141 114)            | (141 114)       | (141 114)          | -                 | 5 844                                               | 6 159               | 6 492               |
| Property rates - penalties and collection charges           |     | 702             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | 802             | 916             | 482                  | 482             | 482                | -                 | 771                                                 | 812                 | 856                 |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 536             | 543             | 537             | 865                  | 865             | 865                | -                 | 770                                                 | 812                 | 856                 |
| Interest earned - external investments                      |     | 654             | 2 087           | 3 626           | 1 700                | 1 700           | 1 700              | -                 | 4 000                                               | 4 216               | 4 444               |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 462             | 521             | 620             | 636                  | 636             | 636                | -                 | 919                                                 | 969                 | 1 019               |
| Licences and permits                                        |     | 985             | 924             | -               | 1 584                | 1 584           | 1 584              | -                 | 1 673                                               | 1 763               | 1 858               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | 2 161                                               | 2 275               | 2 375               |
| Transfers recognised - operational                          |     | 84 822          | 108 765         | 137 664         | 134 106              | 134 106         | 134 106            | -                 | 219 030                                             | 267 489             | 271 927             |
| Other own revenue                                           | 2   | 1 504           | 590             | 1 272           | 19 487               | 19 487          | 19 487             | -                 | 10 821                                              | 10 905              | 11 494              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | 360                  | 360             | 360                | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 96 638          | 121 203         | 149 346         | 18 105               | 18 105          | 18 105             | -                 | 245 989                                             | 295 401             | 301 321             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 33 933          | 38 264          | 37 033          | 59 385               | 59 385          | 59 385             | -                 | 70 485                                              | 115 021             | 111 604             |
| Remuneration of councillors                                 |     | 12 601          | 15 745          | 17 907          | 18 851               | 18 851          | 18 851             | -                 | 20 133                                              | 21 421              | 22 792              |
| Debt impairment                                             | 3   | 5 556           | 5 894           | 2 933           | 2 815                | 2 815           | 2 815              | -                 | 1 010                                               | 1 346               | 1 418               |
| Depreciation and asset impairment                           | 2   | 14 036          | 24 338          | 30 327          | 24 692               | 24 692          | 24 692             | -                 | 33 467                                              | 35 274              | 37 179              |
| Finance charges                                             |     | 922             | 71              | 600             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | 10 339               | 10 339          | 10 339             | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 49 808          | 54 342          | 51 422          | 62 746               | 62 746          | 62 746             | -                 | 89 498                                              | 92 609              | 97 569              |
| Loss on disposal of PPE                                     |     | -               | -               | 1 142           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 116 856         | 138 654         | 141 363         | 178 828              | 178 828         | 178 828            | -                 | 214 593                                             | 265 672             | 270 563             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 35 900          | 53 489          | 28 222          | 62 853               | 62 853          | 62 853             | -                 | 2 000                                               | 21 000              | 25 000              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 15 682          | 36 038          | 36 206          | (97 870)             | (97 870)        | (97 870)           | -                 | 33 397                                              | 50 729              | 55 758              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 15 682          | 36 038          | 36 206          | (97 870)             | (97 870)        | (97 870)           | -                 | 33 397                                              | 50 729              | 55 758              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 15 682          | 36 038          | 36 206          | (97 870)             | (97 870)        | (97 870)           | -                 | 33 397                                              | 50 729              | 55 758              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 15 682          | 36 038          | 36 206          | (97 870)             | (97 870)        | (97 870)           | -                 | 33 397                                              | 50 729              | 55 758              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Mngquma(EC122) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 10 419          | -               | 11 136          | 13 566               | 13 566          | 13 566             | -                 | 17 561                                              | 18 509              | 19 509              |
| Property rates - penalties and collection charges           |     | -               | 10 712          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 3 287           | 3 404           | -               | -                    | -               | -                  | -                 | 4 100                                               | 4 321               | 4 555               |
| Service charges - other                                     |     | -               | -               | 3 436           | 4 100                | 4 100           | 4 100              | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 2 148           | 2 193           | 2 186           | 2 322                | 2 322           | 2 322              | -                 | 2 139                                               | 2 255               | 2 377               |
| Interest earned - external investments                      |     | 3 007           | 2 800           | 3 169           | 2 500                | 2 500           | 2 500              | -                 | 4 000                                               | 4 216               | 4 444               |
| Interest earned - outstanding debtors                       |     | -               | 1 255           | 2 462           | 1 573                | 1 573           | 1 573              | -                 | 2 625                                               | 2 766               | 2 916               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 890             | 1 751           | 1 384           | 1 646                | 1 646           | 1 646              | -                 | 1 646                                               | 1 735               | 1 829               |
| Licences and permits                                        |     | 3 031           | 2 624           | 2 901           | 2 937                | 1 026           | 1 026              | -                 | 3 739                                               | 3 941               | 4 154               |
| Agency services                                             |     | 626             | 809             | 778             | 1 026                | 2 937           | 2 937              | -                 | 820                                                 | 864                 | 911                 |
| Transfers recognised - operational                          |     | 118 169         | 135 532         | 153 278         | 167 914              | 175 033         | 175 033            | -                 | 176 593                                             | 186 129             | 196 180             |
| Other own revenue                                           | 2   | 15              | 615             | 388             | 493                  | 493             | 493                | -                 | 681                                                 | 718                 | 757                 |
| Gains on disposal of PPE                                    |     | -               | 57              | 48              | 560                  | 560             | 560                | -                 | 590                                                 | 622                 | 656                 |
| Total Revenue (excl. capital transfers and contributions)   |     | 141 592         | 161 753         | 181 166         | 198 637              | 205 756         | 205 756            | -                 | 214 494                                             | 226 077             | 238 287             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 73 323          | 80 069          | 88 361          | 113 715              | 105 517         | 105 517            | -                 | 121 325                                             | 127 877             | 134 783             |
| Remuneration of councillors                                 |     | 15 448          | -               | 20 206          | 21 091               | 21 433          | 21 433             | -                 | 23 007                                              | 24 249              | 25 558              |
| Debt impairment                                             | 3   | 9 780           | 4 833           | -               | 4 833                | 4 837           | 4 837              | -                 | 3 000                                               | 3 162               | 3 333               |
| Depreciation and asset impairment                           | 2   | 20 646          | 37 139          | 34 313          | 31 545               | 31 545          | 31 545             | -                 | 34 642                                              | 36 513              | 38 485              |
| Finance charges                                             |     | 1 863           | 2 336           | -               | 3 168                | 3 311           | 3 311              | -                 | 2 658                                               | 2 801               | 2 953               |
| Bulk purchases                                              | 2   | 2 839           | 1 596           | 3 238           | 4 000                | 4 000           | 4 000              | -                 | 4 216                                               | 4 444               | 4 684               |
| Other Materials                                             | 8   | 24 944          | 4 758           | 4 561           | 6 069                | 6 230           | 6 230              | -                 | 6 694                                               | 7 056               | 7 437               |
| Contracted services                                         |     | 5 848           | 8 679           | 8 099           | 5 221                | 8 762           | 8 762              | -                 | 6 158                                               | 6 491               | 6 841               |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 17 892          | 27 921          | 33 534          | 45 228               | 56 353          | 56 353             | -                 | 50 384                                              | 53 103              | 55 969              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 172 583         | 167 331         | 192 312         | 234 869              | 241 988         | 241 988            | -                 | 252 083                                             | 265 696             | 280 043             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 36 264          | 1 657           | 60 827          | 84 508               | 98 314          | 98 314             | -                 | 84 082                                              | 102 931             | 112 409             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 5 272           | (3 921)         | 49 681          | 48 277               | 62 082          | 62 082             | -                 | 46 493                                              | 63 312              | 70 653              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 5 272           | (3 921)         | 49 681          | 48 277               | 62 082          | 62 082             | -                 | 46 493                                              | 63 312              | 70 653              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 5 272           | (3 921)         | 49 681          | 48 277               | 62 082          | 62 082             | -                 | 46 493                                              | 63 312              | 70 653              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 5 272           | (3 921)         | 49 681          | 48 277               | 62 082          | 62 082             | -                 | 46 493                                              | 63 312              | 70 653              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Great Kei(EC123) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 10 355          | 12 243          | 12 638          | 19 651               | 19 651          | 19 651             | -                 | 19 008                                              | 20 053              | 21 156              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | 30              | 30                 | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 3 292           |                 | 3 264           | 12 947               |                 |                    | -                 | 6 365                                               | 6 715               | 7 084               |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 6 446           | -               | 3 524           | 17 242               | 17 242          | 17 242             | -                 | 4 070                                               | 4 294               | 4 530               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 66              | 181             | 104             | 534                  | 241             | 241                | -                 | 211                                                 | 223                 | 235                 |
| Interest earned - external investments                      |     | 791             | 794             | 1 491           | 1 786                | 1 500           | 1 500              | -                 | 1 600                                               | 1 688               | 1 781               |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | 770                  | 2 600           | 2 600              | -                 | 2 700                                               | 2 849               | 3 005               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 11              | 2               | 29              | 159                  | 22              | 22                 | -                 | 23                                                  | 25                  | 26                  |
| Licences and permits                                        |     | 1 190           | 2 398           | 2 169           | 837                  | 2 100           | 2 100              | -                 | 3 260                                               | 3 439               | 3 628               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 26 856          | 34 327          | 34 698          | 38 086               | 60 579          | 60 579             | -                 | 41 018                                              | 46 193              | 45 777              |
| Other own revenue                                           | 2   | 1 116           | 9 418           | 2 762           | 2 996                | 4 961           | 4 961              | -                 | 595                                                 | 623                 | 651                 |
| Gains on disposal of PPE                                    |     | -               | -               | -               | 222                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 50 123          | 59 362          | 60 679          | 95 230               | 108 926         | 108 926            | -                 | 78 851                                              | 86 101              | 87 875              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 17 121          | 18 874          | 27 214          | 41 895               | 29 836          | 29 836             | -                 | 37 998                                              | 40 088              | 42 182              |
| Remuneration of councillors                                 |     | 2 530           | 2 847           | 2 994           | 3 431                | 3 431           | 3 431              | -                 | 3 637                                               | 3 837               | 4 048               |
| Debt impairment                                             | 3   | 31 044          | 3 994           | 2 767           | 4 000                | 4 000           | 4 000              | -                 | 4 000                                               | 4 220               | 4 452               |
| Depreciation and asset impairment                           | 2   | -               | 15 914          | 18 521          | 15 000               | 15 000          | 15 000             | -                 | 15 000                                              | 15 825              | 16 695              |
| Finance charges                                             |     | -               | 406             | 651             | 540                  | 700             | 700                | -                 | 700                                                 | 739                 | 779                 |
| Bulk purchases                                              | 2   | 5 146           | 6 259           | 6 644           | 6 500                | 6 500           | 6 500              | -                 | 6 500                                               | 6 858               | 7 235               |
| Other Materials                                             | 8   | 8               | 23              | -               | 70                   | 47              | 47                 | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 5               | 7               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 8 324           | 15 613          | 26 505          | 35 937               | 38 257          | 38 257             | -                 | 30 616                                              | 32 300              | 34 187              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 64 178          | 63 938          | 85 295          | 107 373              | 97 771          | 97 771             | -                 | 98 451                                              | 103 866             | 109 578             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (14 055)        | (4 576)         | (24 615)        | (12 143)             | 11 155          | 11 155             | -                 | (19 600)                                            | (17 765)            | (21 704)            |
| Contributions recognised - capital                          |     | 7 888           | -               | 14 594          | 13 696               | -               | -                  | -                 | 12 815                                              | 13 148              | 13 542              |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (6 167)         | (4 576)         | (10 021)        | 1 553                | 11 155          | 11 155             | -                 | (6 785)                                             | (4 617)             | (8 162)             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (6 167)         | (4 576)         | (10 021)        | 1 553                | 11 155          | 11 155             | -                 | (6 785)                                             | (4 617)             | (8 162)             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (6 167)         | (4 576)         | (10 021)        | 1 553                | 11 155          | 11 155             | -                 | (6 785)                                             | (4 617)             | (8 162)             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (6 167)         | (4 576)         | (10 021)        | 1 553                | 11 155          | 11 155             | -                 | (6 785)                                             | (4 617)             | (8 162)             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Eastern Cape: Amahlathi(EC124) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| <b>Revenue By Source</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 7 772           | 7 783           | -               | -                    | 9 634           | 9 634              | -                 | 11 791                                              | 12 616              | 13 900              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 19 518          | 23 272          | -               | -                    | 28 356          | 28 356             | -                 | 30 452                                              | 32 702              | 35 119              |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 5 339           | 6 143           | -               | -                    | 6 405           | 6 405              | -                 | 7 172                                               | 7 674               | 8 211               |
| Service charges - other                                     |     | 183             | 3               | -               | -                    | 2               | 2                  | -                 | 2                                                   | 3                   | 3                   |
| Rental of facilities and equipment                          |     | 295             | 210             | -               | -                    | 435             | 435                | -                 | 390                                                 | 421                 | 454                 |
| Interest earned - external investments                      |     | 5 799           | 6 779           | -               | -                    | 4 000           | 4 000              | -                 | 5 000                                               | 5 225               | 5 460               |
| Interest earned - outstanding debtors                       |     | 1 581           | 1 498           | -               | -                    | 1 500           | 1 500              | -                 | 1 500                                               | 1 500               | 1 600               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 93              | 180             | -               | -                    | 527             | 527                | -                 | 569                                                 | 615                 | 664                 |
| Licences and permits                                        |     | 856             | 1 162           | -               | -                    | 2               | 2                  | -                 | 1                                                   | 1                   | 1                   |
| Agency services                                             |     | -               | -               | -               | -                    | 2 138           | 2 138              | -                 | 2 670                                               | 2 884               | 3 114               |
| Transfers recognised - operational                          |     | 82 937          | 88 995          | -               | -                    | 102 808         | 102 808            | -                 | 115 321                                             | 133 201             | 131 301             |
| Other own revenue                                           | 2   | 1 303           | 3 555           | -               | -                    | 9 780           | 9 780              | -                 | 39 223                                              | 10 754              | 10 821              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 125 676         | 139 582         | -               | -                    | 165 585         | 165 585            | -                 | 214 090                                             | 207 594             | 210 647             |
| <b>Expenditure By Type</b>                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 37 452          | 34 771          | -               | -                    | 55 785          | 55 785             | -                 | 67 512                                              | 75 715              | 82 993              |
| Remuneration of councillors                                 |     | 8 102           | 9 876           | -               | -                    | 13 274          | 13 274             | -                 | 12 026                                              | 15 561              | 16 650              |
| Debt impairment                                             | 3   | 4 899           | 6 623           | -               | -                    | 7 358           | 7 358              | -                 | 5 726                                               | 6 012               | 6 313               |
| Depreciation and asset impairment                           | 2   | 18 691          | 13 123          | -               | -                    | 7 034           | 7 034              | -                 | 36 320                                              | 37 052              | 37 857              |
| Finance charges                                             |     | 676             | 980             | -               | -                    | 111             | 111                | -                 | 7 119                                               | 7 029               | 7 040               |
| Bulk purchases                                              | 2   | 13 496          | 16 024          | -               | -                    | 20 330          | 20 330             | -                 | 21 753                                              | 23 276              | 24 905              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | -                    | 925             | 925                | -                 | 1 515                                               | 1 642               | 1 724               |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 26 185          | 40 915          | -               | -                    | 60 768          | 60 768             | -                 | 62 119                                              | 60 656              | 51 847              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 109 501         | 122 311         | -               | -                    | 165 585         | 165 585            | -                 | 214 090                                             | 226 943             | 229 329             |
| <b>Surplus/(Deficit)</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 13 064          | 18 984          | -               | -                    | 32 058          | 32 058             | -                 | 29 673                                              | 30 971              | 32 235              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 29 239          | 36 255          | -               | -                    | 32 058          | 32 058             | -                 | 29 673                                              | 11 623              | 13 553              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 29 239          | 36 255          | -               | -                    | 32 058          | 32 058             | -                 | 29 673                                              | 11 623              | 13 553              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 29 239          | 36 255          | -               | -                    | 32 058          | 32 058             | -                 | 29 673                                              | 11 623              | 13 553              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 29 239          | 36 255          | -               | -                    | 32 058          | 32 058             | -                 | 29 673                                              | 11 623              | 13 553              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Ngqushwa(EC126) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 4 211           | 11 795          | 23 669          | 24 748               | 24 748          | 24 748             | -                 | 27 710                                              | 29 206              | 30 783              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 417             | 417             | 451             | 396                  | 396             | 396                | -                 | 396                                                 | 417                 | 439                 |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | 144                                                 | 152                 | 160                 |
| Rental of facilities and equipment                          |     | 169             | 106             | 72              | -                    | -               | -                  | -                 | 25                                                  | 27                  | 28                  |
| Interest earned - external investments                      |     | 496             | 255             | 961             | 2 587                | 2 587           | 2 587              | -                 | 1 500                                               | 1 581               | 1 666               |
| Interest earned - outstanding debtors                       |     | -               | 13              | 2 958           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 222             | 198             | 67              | 165                  | 165             | 165                | -                 | 1 440                                               | 1 518               | 1 600               |
| Licences and permits                                        |     | 523             | 377             | 1 544           | 1 586                | 1 586           | 1 586              | -                 | 1 629                                               | 1 717               | 1 810               |
| Agency services                                             |     | 178             | 252             | 231             | 255                  | 255             | 255                | -                 | 240                                                 | 253                 | 267                 |
| Transfers recognised - operational                          |     | 50 690          | 58 256          | 50 787          | 70 456               | 70 456          | 70 456             | -                 | 75 677                                              | 79 763              | 84 071              |
| Other own revenue                                           | 2   | 403             | 1 185           | 464             | 7 511                | 7 511           | 7 511              | -                 | 10 177                                              | 10 727              | 11 306              |
| Gains on disposal of PPE                                    |     | -               | -               | 197             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 57 309          | 72 854          | 81 400          | 107 702              | 107 702         | 107 702            | -                 | 118 938                                             | 125 361             | 132 130             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 24 432          | 25 759          | 28 492          | 42 284               | 42 284          | 42 284             | -                 | 35 521                                              | 37 938              | 39 944              |
| Remuneration of councillors                                 |     | 6 159           | 6 433           | 6 234           | 6 878                | 6 878           | 6 878              | -                 | 7 265                                               | 7 658               | 8 071               |
| Debt impairment                                             | 3   | 3 199           | 5 057           | 9 846           | 11 861               | 11 861          | 11 861             | -                 | 6 634                                               | 6 992               | 7 369               |
| Depreciation and asset impairment                           | 2   | 31 001          | 9 573           | 15 859          | 6 401                | 6 401           | 6 401              | -                 | 8 853                                               | 9 332               | 9 835               |
| Finance charges                                             |     | -               | -               | 22              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | 3 885           | -                    | -               | -                  | -                 | 4 755                                               | 5 012               | 5 282               |
| Contracted services                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | -               | -               | 3 290           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 34 208          | 27 710          | 28 590          | 69 925               | 69 925          | 69 925             | -                 | 43 131                                              | 45 460              | 47 915              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 98 999          | 74 533          | 96 218          | 137 349              | 137 349         | 137 349            | -                 | 106 160                                             | 112 391             | 118 418             |
| Surplus/(Deficit)                                           |     | (41 690)        | (1 679)         | (14 817)        | (29 647)             | (29 647)        | (29 647)           | -                 | 12 778                                              | 12 970              | 13 712              |
| Transfers recognised - capital                              | 6   | 17 465          | 9 996           | 20 887          | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (24 224)        | 8 317           | 6 070           | (29 647)             | (29 647)        | (29 647)           | -                 | 12 778                                              | 12 970              | 13 712              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (24 224)        | 8 317           | 6 070           | (29 647)             | (29 647)        | (29 647)           | -                 | 12 778                                              | 12 970              | 13 712              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (24 224)        | 8 317           | 6 070           | (29 647)             | (29 647)        | (29 647)           | -                 | 12 778                                              | 12 970              | 13 712              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (24 224)        | 8 317           | 6 070           | (29 647)             | (29 647)        | (29 647)           | -                 | 12 778                                              | 12 970              | 13 712              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Nkonkobe(EC127) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 15 633          | 19 070          | -               | 24 470               | 24 470          | 24 470             | -                 | 30 580                                              | 32 293              | 34 036              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 9 231           | 17 535          | -               | 30 894               | 30 894          | 30 894             | -                 | 38 811                                              | 40 833              | 43 037              |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 5 869           | 6 990           | -               | 7 693                | 7 693           | 7 693              | -                 | 7 000                                               | 7 378               | 7 776               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 215             | 331             | -               | 519                  | 519             | 519                | -                 | 472                                                 | 497                 | 524                 |
| Interest earned - external investments                      |     | 1 087           | 871             | -               | 2 000                | 2 000           | 2 000              | -                 | 1 500                                               | 1 581               | 1 666               |
| Interest earned - outstanding debtors                       |     | 5 184           | 1 673           | -               | 9 200                | 9 200           | 9 200              | -                 | 7 225                                               | 7 615               | 8 026               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | 77              | -               | 300                  | 300             | 300                | -                 | 300                                                 | 316                 | 333                 |
| Licences and permits                                        |     | 2 181           | 2 154           | -               | 2 200                | 2 200           | 2 200              | -                 | 2 500                                               | 2 714               | 2 861               |
| Agency services                                             |     | 4 284           | -               | -               | 1 000                | 1 000           | 1 000              | -                 | 1 050                                               | 1 107               | 1 166               |
| Transfers recognised - operational                          |     | 74 606          | 79 903          | -               | 96 878               | 96 878          | 96 878             | -                 | 114 369                                             | 118 730             | 124 680             |
| Other own revenue                                           | 2   | 6 526           | 1 581           | -               | 8 327                | 8 327           | 8 327              | -                 | 12 830                                              | 15 215              | 16 470              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 124 816         | 130 185         | -               | 183 480              | 183 480         | 183 480            | -                 | 216 636                                             | 228 280             | 240 578             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 43 721          | 49 893          | -               | 65 526               | 65 526          | 65 526             | -                 | 68 128                                              | 72 829              | 77 854              |
| Remuneration of councillors                                 |     | 9 957           | 11 022          | -               | 14 057               | 14 057          | 14 057             | -                 | 14 690                                              | 15 704              | 16 788              |
| Debt impairment                                             | 3   | 18 867          | 11 214          | -               | -                    | -               | -                  | -                 | 12 672                                              | 13 356              | 14 078              |
| Depreciation and asset impairment                           | 2   | -               | 22 938          | -               | 22 473               | 22 473          | 22 473             | -                 | 22 413                                              | 23 623              | 24 899              |
| Finance charges                                             |     | 530             | 154             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 18 163          | 16 730          | -               | 23 147               | 23 147          | 23 147             | -                 | 22 100                                              | 23 294              | 24 551              |
| Other Materials                                             | 8   | 133             | 11 104          | -               | 7 254                | 7 254           | 7 254              | -                 | 6 960                                               | 7 308               | 7 673               |
| Contracted services                                         |     | 271             | -               | -               | 231                  | 231             | 231                | -                 | 244                                                 | 257                 | 271                 |
| Transfers and grants                                        |     | -               | 10 750          | -               | 690                  | 690             | 690                | -                 | 1 000                                               | 1 054               | 1 111               |
| Other expenditure                                           | 4,5 | 51 663          | 33 212          | -               | 62 682               | 62 682          | 62 682             | -                 | 60 341                                              | 63 599              | 67 033              |
| Loss on disposal of PPE                                     |     | -               | 69              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 143 306         | 167 086         | -               | 196 060              | 196 060         | 196 060            | -                 | 208 548                                             | 221 024             | 234 258             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 18 037          | 26 315          | -               | 29 147               | 29 147          | 29 147             | -                 | 32 228                                              | 33 968              | 35 803              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (452)           | (10 586)        | -               | 16 567               | 16 567          | 16 567             | -                 | 40 317                                              | 41 224              | 42 123              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (452)           | (10 586)        | -               | 16 567               | 16 567          | 16 567             | -                 | 40 317                                              | 41 224              | 42 123              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (452)           | (10 586)        | -               | 16 567               | 16 567          | 16 567             | -                 | 40 317                                              | 41 224              | 42 123              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (452)           | (10 586)        | -               | 16 567               | 16 567          | 16 567             | -                 | 40 317                                              | 41 224              | 42 123              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Nxuba(EC128) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 2 600           | 2 823           | 3 094           | 2 421                | 2 421           | 2 421              | -                 | 3 303                                               | 3 498               | 3 690               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 12 696          | 14 010          | 14 950          | 23 869               | 23 869          | 23 869             | -                 | 16 457                                              | 17 428              | 18 386              |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 3 784           | 3 925           | 3 962           | 1 676                | 1 676           | 1 676              | -                 | 4 596                                               | 4 867               | 5 134               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 131             | 113             | 117             | 88                   | -               | -                  | -                 | 112                                                 | 118                 | 124                 |
| Interest earned - external investments                      |     | 2 391           | 84              | 2 708           | -                    | -               | -                  | -                 | 150                                                 | 159                 | 168                 |
| Interest earned - outstanding debtors                       |     | -               | 2 043           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 14              | 115             | 29              | 50                   | 50              | 50                 | -                 | 39                                                  | 41                  | 43                  |
| Licences and permits                                        |     | 1 551           | 1 733           | 1 953           | 3 630                | 1 730           | 1 730              | -                 | 5 550                                               | 5 907               | 6 650               |
| Agency services                                             |     | -               | -               | 210             | 115                  | 115             | 115                | -                 | 114                                                 | 120                 | 127                 |
| Transfers recognised - operational                          |     | 20 800          | 21 702          | 24 792          | 28 106               | 28 086          | 28 086             | -                 | 28 157                                              | 29 486              | 29 384              |
| Other own revenue                                           | 2   | 3 561           | 1 836           | 5 718           | 650                  | 738             | 738                | -                 | 4 146                                               | 4 390               | 4 632               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 47 529          | 48 386          | 57 532          | 60 605               | 58 685          | 58 685             | -                 | 62 623                                              | 66 014              | 68 338              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 16 523          | 16 319          | 20 842          | 22 420               | 21 888          | 21 888             | -                 | 26 830                                              | 28 548              | 30 374              |
| Remuneration of councillors                                 |     | 1 303           | 1 868           | 2 032           | 2 473                | 2 424           | 2 424              | -                 | 2 180                                               | 2 307               | 2 447               |
| Debt impairment                                             | 3   | -               | -               | 88              | 8 740                | 8 740           | 8 740              | -                 | 8 740                                               | 8 740               | 8 740               |
| Depreciation and asset impairment                           | 2   | -               | 8 452           | 8 366           | 8 452                | 8 452           | 8 452              | -                 | 8 366                                               | 8 366               | 8 366               |
| Finance charges                                             |     | 482             | -               | 337             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 12 787          | 17 506          | 19 732          | 19 242               | 17 942          | 17 942             | -                 | 21 445                                              | 22 710              | 23 960              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | 444             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | 1 359           | -               | 3 018           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 13 176          | 24 623          | 11 749          | 16 062               | 27 568          | 27 568             | -                 | 15 677                                              | 15 951              | 15 709              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 45 630          | 68 768          | 66 608          | 77 389               | 87 013          | 87 013             | -                 | 83 237                                              | 86 621              | 89 595              |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 1 899           | (20 382)        | (9 075)         | (16 784)             | (28 328)        | (28 328)           | -                 | (20 614)                                            | (20 607)            | (21 257)            |
| Contributions recognised - capital                          |     | 3 663           | 7 010           | 10 184          | 11 136               | 11 136          | 11 136             | -                 | 9 451                                               | 9 608               | 9 830               |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | 5 561           | (13 373)        | 1 108           | (5 648)              | (17 192)        | (17 192)           | -                 | (11 163)                                            | (10 999)            | (11 427)            |
| Surplus/(Deficit) after capital transfers and contributions |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 5 561           | (13 373)        | 1 108           | (5 648)              | (17 192)        | (17 192)           | -                 | (11 163)                                            | (10 999)            | (11 427)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 5 561           | (13 373)        | 1 108           | (5 648)              | (17 192)        | (17 192)           | -                 | (11 163)                                            | (10 999)            | (11 427)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 5 561           | (13 373)        | 1 108           | (5 648)              | (17 192)        | (17 192)           | -                 | (11 163)                                            | (10 999)            | (11 427)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Amathole(DC12) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | 70 496          | 92 034          | 10 534          | 162 281              | 162 281         | 162 281            | -                 | 99 362                                              | 103 933             | 109 214             |
| Service charges - sanitation revenue                        | 2   | 43 402          | 69 772          | 6 328           | 74 984               | 74 984          | 74 984             | -                 | 54 520                                              | 57 028              | 59 642              |
| Service charges - refuse revenue                            | 2   | -               | -               | 67              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | 1 851           | 3 142           | -               | 3 259                | 3 259           | 3 259              | -                 | 2 316                                               | 2 422               | 2 534               |
| Rental of facilities and equipment                          |     | 269             | 311             | 1 058           | 277                  | 277             | 277                | -                 | 738                                                 | 604                 | 632                 |
| Interest earned - external investments                      |     | 40 141          | 37 947          | 530             | 25 155               | 25 155          | 25 155             | -                 | 13 450                                              | 12 000              | 10 460              |
| Interest earned - outstanding debtors                       |     | 22 839          | 27 187          | 2 635           | 29 318               | 29 318          | 29 318             | -                 | 30 783                                              | 32 199              | 33 681              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | 10                   | 10              | 10                 | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 798 643         | 491 683         | -               | 639 696              | 639 696         | 639 696            | -                 | 681 520                                             | 715 288             | 751 980             |
| Other own revenue                                           | 2   | 42 848          | 47 506          | 8 093           | 355 650              | 356 840         | 356 840            | -                 | 517 311                                             | 498 160             | 504 249             |
| Gains on disposal of PPE                                    |     | -               | 1 975           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 1 020 489       | 771 557         | 29 246          | 1 290 629            | 1 291 819       | 1 291 819          | -                 | 1 400 000                                           | 1 421 635           | 1 472 391           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 248 389         | 333 172         | 32 405          | 488 525              | 494 625         | 494 625            | -                 | 521 705                                             | 561 487             | 604 711             |
| Remuneration of councillors                                 |     | 11 307          | -               | -               | 14 015               | 14 015          | 14 015             | -                 | 15 659                                              | 16 834              | 17 351              |
| Debt impairment                                             | 3   | 91 901          | 157 094         | -               | 46 309               | 116 309         | 116 309            | -                 | 119 187                                             | 124 751             | 130 508             |
| Depreciation and asset impairment                           | 2   | 76 608          | 90 755          | (72)            | 104 174              | 144 174         | 144 174            | -                 | 153 349                                             | 160 403             | 167 784             |
| Finance charges                                             |     | 194             | 115             | -               | 106                  | 106             | 106                | -                 | 15 790                                              | 16 517              | 17 276              |
| Bulk purchases                                              | 2   | 37 980          | 48 673          | -               | 57 606               | 57 606          | 57 606             | -                 | 69 918                                              | 73 363              | 76 738              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 48 136          | 53 784          | -               | 62 518               | 62 518          | 62 518             | -                 | 25 687                                              | 26 882              | 28 122              |
| Transfers and grants                                        |     | 1 967           | 254             | -               | 4 319                | 4 319           | 4 319              | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 314 766         | 321 225         | 31 004          | 460 077              | 460 077         | 460 077            | -                 | 436 392                                             | 411 626             | 416 719             |
| Loss on disposal of PPE                                     |     | (321)           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 830 927         | 1 005 072       | 63 337          | 1 237 649            | 1 353 749       | 1 353 749          | -                 | 1 357 687                                           | 1 391 863           | 1 459 210           |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | 383 069         | -               | 470 998              | 470 998         | 470 998            | -                 | 470 727                                             | 547 713             | 612 738             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 189 562         | 149 554         | (34 091)        | 523 978              | 409 068         | 409 068            | -                 | 513 040                                             | 577 485             | 625 919             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 189 562         | 149 554         | (34 091)        | 523 978              | 409 068         | 409 068            | -                 | 513 040                                             | 577 485             | 625 919             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 189 562         | 149 554         | (34 091)        | 523 978              | 409 068         | 409 068            | -                 | 513 040                                             | 577 485             | 625 919             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 189 562         | 149 554         | (34 091)        | 523 978              | 409 068         | 409 068            | -                 | 513 040                                             | 577 485             | 625 919             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Inxuba Yethemba(EC131) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 17 638          | 19 456          | 21 777          | 21 900               | 21 900          | 21 900             | -                 | 23 456                                              | 25 098              | 26 855              |
| Property rates - penalties and collection charges           |     | -               | -               | 809             | 848                  | 848             | 848                | -                 | 899                                                 | 989                 | 1 088               |
| Service charges - electricity revenue                       | 2   | 48 114          | 58 113          | -               | 79 229               | 79 229          | 79 229             | -                 | 84 775                                              | 90 709              | 97 059              |
| Service charges - water revenue                             | 2   | -               | 27 081          | -               | 22 004               | 22 004          | 22 004             | -                 | 22 004                                              | 23 324              | 24 723              |
| Service charges - sanitation revenue                        | 2   | -               | 16 020          | -               | 6 188                | 6 188           | 6 188              | -                 | 14 798                                              | 15 834              | 16 942              |
| Service charges - refuse revenue                            | 2   | -               | 11 681          | -               | 13 831               | 13 831          | 13 831             | -                 | 6 188                                               | 6 559               | 6 953               |
| Service charges - other                                     |     | 11 655          | 163             | 88 076          | 226                  | 226             | 226                | -                 | 168                                                 | 178                 | 189                 |
| Rental of facilities and equipment                          |     | 869             | 1 612           | 1 817           | 1 654                | 1 654           | 1 654              | -                 | 1 900                                               | 2 225               | 2 621               |
| Interest earned - external investments                      |     | 152             | 222             | 6 748           | 80                   | 80              | 80                 | -                 | 58                                                  | -                   | 62                  |
| Interest earned - outstanding debtors                       |     | 4 923           | 6 383           | -               | 6 890                | 6 890           | 6 890              | -                 | 6 500                                               | 6 890               | 7 303               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 148             | 144             | 177             | 119                  | 119             | 119                | -                 | 184                                                 | 195                 | 206                 |
| Licences and permits                                        |     | 2 151           | 2 631           | 1 445           | 3 126                | 3 126           | 3 126              | -                 | 2 496                                               | 2 645               | 2 804               |
| Agency services                                             |     | -               | -               | -               | 16 214               | 16 214          | 16 214             | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 36 632          | 32 907          | -               | 46 022               | 46 022          | 46 022             | -                 | 47 095                                              | 47 426              | 45 134              |
| Other own revenue                                           | 2   | 15 444          | 33 247          | -               | 2 480                | 2 480           | 2 480              | -                 | 713                                                 | 756                 | 801                 |
| Gains on disposal of PPE                                    |     | 1 440           | 277             | 2 096           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 139 166         | 209 938         | 122 945         | 220 810              | 220 810         | 220 810            | -                 | 211 233                                             | 222 828             | 232 740             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 38 134          | 53 285          | 59 363          | 66 757               | 66 757          | 66 757             | -                 | 64 497                                              | 68 779              | 73 346              |
| Remuneration of councillors                                 |     | 4 907           | 5 464           | -               | 6 220                | 6 220           | 6 220              | -                 | 6 743                                               | 7 114               | 7 506               |
| Debt impairment                                             | 3   | -               | -               | -               | 8 112                | 8 112           | 8 112              | -                 | 6 457                                               | 6 887               | 7 346               |
| Depreciation and asset impairment                           | 2   | -               | -               | -               | 57 686               | 57 686          | 57 686             | -                 | 57 672                                              | 57 672              | 57 672              |
| Finance charges                                             |     | 285             | 508             | -               | 559                  | 559             | 559                | -                 | 559                                                 | 559                 | 559                 |
| Bulk purchases                                              | 2   | 36 419          | 41 526          | 47 561          | 50 596               | 50 596          | 50 596             | -                 | 54 069                                              | 58 395              | 63 066              |
| Other Materials                                             | 8   | 4 793           | 3 366           | -               | -                    | -               | -                  | -                 | 498                                                 | 525                 | 553                 |
| Contracted services                                         |     | 2 219           | 2 155           | -               | 4 903                | 4 903           | 4 903              | -                 | 5 084                                               | 5 470               | 5 843               |
| Transfers and grants                                        |     | 53              | (15)            | 6 532           | 169                  | 169             | 169                | -                 | 178                                                 | 189                 | 200                 |
| Other expenditure                                           | 4,5 | 37 734          | 39 787          | 23 849          | 49 864               | 49 864          | 49 864             | -                 | 36 420                                              | 37 303              | 39 192              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 124 544         | 146 074         | 137 305         | 244 866              | 244 866         | 244 866            | -                 | 232 179                                             | 242 893             | 255 284             |
| Surplus/(Deficit)                                           |     | 14 623          | 63 863          | (14 360)        | (24 055)             | (24 055)        | (24 055)           | -                 | (20 945)                                            | (20 065)            | (22 544)            |
| Transfers recognised - capital                              | 6   | -               | -               | 17 264          | 14 104               | 14 104          | 14 104             | -                 | 15 214                                              | 15 811              | 16 333              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 14 623          | 63 863          | 2 903           | (9 951)              | (9 951)         | (9 951)            | -                 | (5 731)                                             | (4 254)             | (6 211)             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 14 623          | 63 863          | 2 903           | (9 951)              | (9 951)         | (9 951)            | -                 | (5 731)                                             | (4 254)             | (6 211)             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 14 623          | 63 863          | 2 903           | (9 951)              | (9 951)         | (9 951)            | -                 | (5 731)                                             | (4 254)             | (6 211)             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 14 623          | 63 863          | 2 903           | (9 951)              | (9 951)         | (9 951)            | -                 | (5 731)                                             | (4 254)             | (6 211)             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Tsolwana(EC132) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| <b>Revenue By Source</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 1 124           | 1 360           | 1 510           | 1 580                | 1 580           | 1 580              | -                 | 3 138                                               | 3 296               | 3 464               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 3 524           | 4 047           | 4 889           | 6 293                | 6 293           | 6 293              | -                 | 8 981                                               | 9 664               | 10 417              |
| Service charges - water revenue                             | 2   | 5 398           | 237             | 800             | 1 505                | 1 505           | 1 505              | -                 | 6 048                                               | 6 532               | 7 054               |
| Service charges - sanitation revenue                        | 2   | 2 467           | 678             | 726             | 2 031                | 2 031           | 2 031              | -                 | 2 592                                               | 2 799               | 3 023               |
| Service charges - refuse revenue                            | 2   | 416             | 470             | 599             | 1 604                | 1 604           | 1 604              | -                 | 1 550                                               | 1 778               | 1 876               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 85              | 58              | 60              | 60                   | 60              | 60                 | -                 | 75                                                  | 120                 | 126                 |
| Interest earned - external investments                      |     | 567             | 378             | 300             | 238                  | 238             | 238                | -                 | 502                                                 | 532                 | 564                 |
| Interest earned - outstanding debtors                       |     | 388             | 1 224           | 1 367           | 1 133                | 1 133           | 1 133              | -                 | 1 028                                               | 1 122               | 1 207               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 6               | 5               | 3               | 550                  | 550             | 550                | -                 | 500                                                 | 550                 | 600                 |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | 963             | 7 135           | 7 408           | 7 435                | 7 435           | 7 435              | -                 | 9 687                                               | 10 491              | 9 735               |
| Transfers recognised - operational                          |     | 29 921          | 26 565          | 30 757          | 28 404               | 28 404          | 28 404             | -                 | 62 580                                              | 66 436              | 67 803              |
| Other own revenue                                           | 2   | 208             | 175             | 287             | 3 717                | 3 717           | 3 717              | -                 | 114                                                 | 122                 | 129                 |
| Gains on disposal of PPE                                    |     | 28              | 19              | 0               | -                    | -               | -                  | -                 | 30                                                  | 30                  | 30                  |
| Total Revenue (excl. capital transfers and contributions)   |     | 45 095          | 42 351          | 48 707          | 54 550               | 54 550          | 54 550             | -                 | 96 824                                              | 103 472             | 106 029             |
| <b>Expenditure By Type</b>                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 14 235          | 17 434          | 20 068          | 20 857               | 20 857          | 20 857             | -                 | 26 807                                              | 29 192              | 31 791              |
| Remuneration of councillors                                 |     | 1 999           | 2 192           | 2 319           | 2 540                | 2 540           | 2 540              | -                 | 2 890                                               | 3 148               | 3 428               |
| Debt impairment                                             | 3   | 2 066           | 7 521           | 3 602           | 1 180                | 1 180           | 1 180              | -                 | 5 935                                               | 6 707               | 6 342               |
| Depreciation and asset impairment                           | 2   | 5 474           | 5 704           | 3 463           | 6 244                | 6 244           | 6 244              | -                 | 6 881                                               | 7 618               | 8 369               |
| Finance charges                                             |     | 31              | 497             | 54              | -                    | -               | -                  | -                 | 120                                                 | 128                 | 137                 |
| Bulk purchases                                              | 2   | 5 371           | 6 389           | 7 796           | 9 049                | 9 049           | 9 049              | -                 | 9 778                                               | 10 566              | 11 418              |
| Other Materials                                             | 8   | 2 990           | 3 098           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | 10 601          | 4 269           | -               | 2 911                | 2 911           | 2 911              | -                 | 1 993                                               | 2 052               | 2 115               |
| Other expenditure                                           | 4,5 | 9 584           | 11 251          | 19 261          | 18 880               | 18 880          | 18 880             | -                 | 48 954                                              | 47 626              | 48 226              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 52 350          | 58 355          | 56 565          | 61 661               | 61 661          | 61 661             | -                 | 103 358                                             | 107 037             | 111 827             |
| <b>Surplus/(Deficit)</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 9 842           | 10 875          | 13 347          | 14 397               | 14 397          | 14 397             | -                 | 11 741                                              | 11 463              | 12 491              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 2 587           | (5 130)         | 5 490           | 7 286                | 7 286           | 7 286              | -                 | 5 207                                               | 7 898               | 6 693               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 2 587           | (5 130)         | 5 490           | 7 286                | 7 286           | 7 286              | -                 | 5 207                                               | 7 898               | 6 693               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 2 587           | (5 130)         | 5 490           | 7 286                | 7 286           | 7 286              | -                 | 5 207                                               | 7 898               | 6 693               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 2 587           | (5 130)         | 5 490           | 7 286                | 7 286           | 7 286              | -                 | 5 207                                               | 7 898               | 6 693               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Inkwanca(EC133) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 3 634           | 2 819           | 4 881           | 4 776                | 5 330           | 5 330              | -                 | 5 650                                               | 5 989               | 6 348               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 4 274           | -               | 5 680           | 5 780                | 5 327           | 5 327              | -                 | 5 650                                               | 5 989               | 6 348               |
| Service charges - water revenue                             | 2   | -               | -               | 3 623           | 450                  | 1 138           | 1 138              | -                 | 1 206                                               | 1 278               | 1 355               |
| Service charges - sanitation revenue                        | 2   | -               | -               | 3 034           | 600                  | 4 486           | 4 486              | -                 | 4 756                                               | 5 041               | 5 343               |
| Service charges - refuse revenue                            | 2   | 3 277           | -               | 1 362           | 265                  | 2 834           | 2 834              | -                 | 3 004                                               | 3 184               | 3 376               |
| Service charges - other                                     |     | 1               | 15 898          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 47              | 106             | 121             | 200                  | 200             | 200                | -                 | 212                                                 | 224                 | 238                 |
| Interest earned - external investments                      |     | 1               | 0               | 46              | -                    | 30              | 30                 | -                 | 32                                                  | -                   | -                   |
| Interest earned - outstanding debtors                       |     | 2 118           | 3 884           | 2 344           | 1 245                | 1 895           | 1 895              | -                 | 2 010                                               | 2 130               | 2 258               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 88              | 56              | 51              | 59                   | 59              | 59                 | -                 | 62                                                  | 66                  | 70                  |
| Licences and permits                                        |     | -               | -               | -               | 200                  | 300             | 300                | -                 | 318                                                 | 337                 | 357                 |
| Agency services                                             |     | -               | -               | 6 047           | 6 652                | -               | -                  | -                 | 7 051                                               | 7 774               | 9 589               |
| Transfers recognised - operational                          |     | 18 463          | 32 095          | 21 627          | 22 760               | 21 463          | 21 463             | -                 | 26 238                                              | 29 033              | 29 511              |
| Other own revenue                                           | 2   | 4 904           | 2 778           | 3 398           | 1 488                | 16 058          | 16 058             | -                 | 5 035                                               | 5 337               | 5 657               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | 465                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 36 806          | 57 635          | 52 214          | 44 940               | 59 120          | 59 120             | -                 | 61 222                                              | 66 384              | 70 451              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 13 716          | 17 930          | 19 009          | 21 672               | 21 672          | 21 672             | -                 | 26 288                                              | 27 866              | 29 538              |
| Remuneration of councillors                                 |     | 1 655           | 1 859           | 1 872           | 1 997                | 1 997           | 1 997              | -                 | 2 106                                               | 2 233               | 2 367               |
| Debt impairment                                             | 3   | 10 118          | 12 552          | 7 612           | 7 704                | 13 386          | 13 386             | -                 | 9 701                                               | 13 728              | 14 552              |
| Depreciation and asset impairment                           | 2   | -               | 10 299          | 9 978           | 1 733                | 6 355           | 6 355              | -                 | 11 083                                              | 10 343              | 10 964              |
| Finance charges                                             |     | 126             | 169             | 245             | -                    | 25              | 25                 | -                 | 130                                                 | 138                 | 146                 |
| Bulk purchases                                              | 2   | 4 604           | 5 927           | 4 403           | 6 568                | -               | -                  | -                 | 6 285                                               | 6 662               | 7 062               |
| Other Materials                                             | 8   | 2 027           | -               | 3 311           | 2 830                | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | (121)           | 51              | 127                  | 127             | 127                | -                 | 167                                                 | 178                 | 188                 |
| Transfers and grants                                        |     | 9 094           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 4 119           | 17 220          | 10 772          | 9 037                | 20 029          | 20 029             | -                 | 11 948                                              | 12 750              | 13 396              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | 3 226                | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 45 459          | 65 834          | 57 254          | 54 895               | 63 592          | 63 592             | -                 | 67 709                                              | 73 897              | 78 212              |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (8 653)         | (8 199)         | (5 040)         | (9 955)              | (4 472)         | (4 472)            | -                 | (6 487)                                             | (7 514)             | (7 761)             |
| Contributions recognised - capital                          |     | 1 051           | -               | 12 445          | 474                  | 1 000           | 1 000              | -                 | 8 695                                               | 8 892               | 9 092               |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (7 602)         | (8 199)         | 7 405           | (9 481)              | (3 472)         | (3 472)            | -                 | 2 208                                               | 1 378               | 1 331               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (7 602)         | (8 199)         | 7 405           | (9 481)              | (3 472)         | (3 472)            | -                 | 2 208                                               | 1 378               | 1 331               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (7 602)         | (8 199)         | 7 405           | (9 481)              | (3 472)         | (3 472)            | -                 | 2 208                                               | 1 378               | 1 331               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (7 602)         | (8 199)         | 7 405           | (9 481)              | (3 472)         | (3 472)            | -                 | 2 208                                               | 1 378               | 1 331               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Eastern Cape: Lukhanji(EC134) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 39 334          | 47 815          | 62 700          | 68 611               | 74 399          | 74 399             | -                 | 75 162                                              | 81 174              | 87 668              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 112 302         | 136 593         | 145 365         | 165 963              | 182 666         | 182 666            | -                 | 178 929                                             | 198 265             | 218 884             |
| Service charges - water revenue                             | 2   | -               | -               | 27 079          | 30 706               | 30 406          | 30 406             | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | 18 108          | 21 556               | 20 856          | 20 856             | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 18 195          | 20 960          | 24 379          | 27 986               | 27 386          | 27 386             | -                 | 30 507                                              | 33 558              | 36 914              |
| Service charges - other                                     |     | -               | 93              | 14              | 93                   | 93              | 93                 | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 1 469           | 2 478           | 2 491           | 2 476                | 2 476           | 2 476              | -                 | 2 476                                               | 2 476               | 2 476               |
| Interest earned - external investments                      |     | 5 202           | 7 853           | 8 326           | 5 460                | 7 970           | 7 970              | -                 | 8 200                                               | 8 200               | 8 200               |
| Interest earned - outstanding debtors                       |     | 8 922           | 10 802          | 19 436          | 21 482               | 18 771          | 18 771             | -                 | 12 163                                              | 13 229              | 14 389              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 729             | 380             | 383             | 347                  | 347             | 347                | -                 | 348                                                 | 348                 | 348                 |
| Licences and permits                                        |     | 8 644           | 3 888           | 8               | 3 889                | 3 889           | 3 889              | -                 | 3 971                                               | 3 971               | 3 971               |
| Agency services                                             |     | -               | 3 774           | 8 060           | 43 350               | 3 774           | 3 774              | -                 | 3 774                                               | 3 774               | 3 774               |
| Transfers recognised - operational                          |     | 125 331         | 111 793         | 159 975         | 122 288              | 157 744         | 157 744            | -                 | 128 899                                             | 138 693             | 137 306             |
| Other own revenue                                           | 2   | 40 155          | 9 881           | 8 905           | 11 466               | 11 466          | 11 466             | -                 | 11 784                                              | 12 211              | 12 431              |
| Gains on disposal of PPE                                    |     | 9 356           | 1 714           | 520             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 369 640         | 358 024         | 485 750         | 525 673              | 542 243         | 542 243            | -                 | 456 213                                             | 495 899             | 526 360             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 88 620          | 90 205          | 104 900         | 143 513              | 136 962         | 136 962            | -                 | 133 286                                             | 141 807             | 150 879             |
| Remuneration of councillors                                 |     | 14 281          | 15 806          | 18 065          | 18 795               | 19 892          | 19 892             | -                 | 20 167                                              | 21 297              | 22 468              |
| Debt impairment                                             | 3   | 57 531          | 28 807          | 76 104          | 80 343               | 67 055          | 67 055             | -                 | 54 564                                              | 58 993              | 63 863              |
| Depreciation and asset impairment                           | 2   | 15 309          | 15 763          | 24 272          | 18 263               | 24 272          | 24 272             | -                 | 29 117                                              | 29 117              | 29 117              |
| Finance charges                                             |     | 1 711           | 4 990           | 6 397           | 2 930                | 2 140           | 2 140              | -                 | 1 286                                               | 675                 | -                   |
| Bulk purchases                                              | 2   | 95 089          | 117 893         | 145 054         | 131 757              | 160 897         | 160 897            | -                 | 150 240                                             | 172 254             | 177 422             |
| Other Materials                                             | 8   | -               | 6 288           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 1 943           | 2 282           | 3 113           | 4 084                | 3 524           | 3 524              | -                 | 4 359                                               | 4 383               | 4 408               |
| Transfers and grants                                        |     | 23 155          | 7 280           | 1 660           | 7 627                | 8 730           | 8 730              | -                 | 4 734                                               | 4 383               | 5 150               |
| Other expenditure                                           | 4,5 | 15 029          | 19 254          | 88 494          | 117 079              | 118 771         | 118 771            | -                 | 58 459                                              | 62 989              | 73 053              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 312 667         | 308 568         | 468 058         | 524 390              | 542 243         | 542 243            | -                 | 456 212                                             | 495 899             | 526 360             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | 25 294          | 26 000          | -                    | -               | -                  | -                 | 40 589                                              | 39 324              | 40 979              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | 26 769                                              | 12 500              | 12 500              |
| Surplus/(Deficit) after capital transfers and contributions |     | 56 972          | 74 750          | 43 692          | 1 283                | -               | -                  | -                 | 67 358                                              | 51 823              | 53 479              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 56 972          | 74 750          | 43 692          | 1 283                | -               | -                  | -                 | 67 358                                              | 51 823              | 53 479              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 56 972          | 74 750          | 43 692          | 1 283                | -               | -                  | -                 | 67 358                                              | 51 823              | 53 479              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 56 972          | 74 750          | 43 692          | 1 283                | -               | -                  | -                 | 67 358                                              | 51 823              | 53 479              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Intsika Yethu(EC135) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 3 402           | 3 726           | 8 987           | -                    | -               | -                  | -                 | 4 865                                               | 5 152               | 5 436               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | 376             | 2 899           | 4 258           | 213                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 428             | 758             | 885             | 690                  | -               | -                  | -                 | 237                                                 | 251                 | 265                 |
| Interest earned - external investments                      |     | -               | 49              | 42              | 200                  | -               | -                  | -                 | 299                                                 | 316                 | 334                 |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | 250                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 815             | -               | -               | 1 500                | 1 000           | 1 000              | -                 | 250                                                 | 265                 | 279                 |
| Licences and permits                                        |     | -               | 847             | 1 124           | 600                  | -               | -                  | -                 | 3 573                                               | 3 785               | 3 993               |
| Agency services                                             |     | 113             | 462             | 513             | 3 000                | 2 827           | 2 827              | -                 | 364                                                 | 385                 | 407                 |
| Transfers recognised - operational                          |     | 99 033          | 102 263         | 167 227         | 134 993              | 133 267         | 133 267            | -                 | 120 382                                             | 151 994             | 160 355             |
| Other own revenue                                           | 2   | 2 115           | 4 799           | 2 435           | -                    | 14 760          | 14 760             | -                 | 17 602                                              | 19 542              | 21 134              |
| Gains on disposal of PPE                                    |     | 207             | 91              | 283             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 106 488         | 115 894         | 185 754         | 141 446              | 151 854         | 151 854            | -                 | 147 572                                             | 181 691             | 192 202             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 41 490          | 63 858          | 75 975          | -                    | 74 364          | 74 364             | -                 | 67 709                                              | 71 704              | 75 648              |
| Remuneration of councillors                                 |     | 10 877          | 5 048           | 9 159           | 13 326               | 14 236          | 14 236             | -                 | -                                                   | -                   | -                   |
| Debt impairment                                             | 3   | 7 062           | -               | -               | 1 500                | -               | -                  | -                 | 581                                                 | 615                 | 649                 |
| Depreciation and asset impairment                           | 2   | -               | 32 829          | 146 040         | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Finance charges                                             |     | 4               | 619             | 492             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 632             | 1 118           | 599             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | 1 023                                               | 1 084               | 1 143               |
| Contracted services                                         |     | 218             | -               | -               | 450                  | -               | -                  | -                 | 2 167                                               | 2 295               | 2 421               |
| Transfers and grants                                        |     | -               | 6 350           | 5 424           | 3 000                | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 42 024          | 82 894          | 52 298          | 59 057               | 10 869          | 10 869             | -                 | 102 867                                             | 108 934             | 114 927             |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | 3 927                                               | 4 158               | 4 387               |
| Total Expenditure                                           |     | 102 308         | 192 716         | 289 986         | 77 334               | 99 469          | 99 469             | -                 | 178 274                                             | 188 790             | 199 175             |
| Surplus/(Deficit)                                           |     | 4 180           | (76 822)        | (104 232)       | 64 112               | 52 385          | 52 385             | -                 | (30 702)                                            | (7 099)             | (6 973)             |
| Transfers recognised - capital                              | 6   | -               | 25 935          | -               | -                    | -               | -                  | -                 | 38 856                                              | 40 729              | 42 452              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 4 180           | (50 887)        | (104 232)       | 64 112               | 52 385          | 52 385             | -                 | 8 154                                               | 33 630              | 35 479              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 4 180           | (50 887)        | (104 232)       | 64 112               | 52 385          | 52 385             | -                 | 8 154                                               | 33 630              | 35 479              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 4 180           | (50 887)        | (104 232)       | 64 112               | 52 385          | 52 385             | -                 | 8 154                                               | 33 630              | 35 479              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 4 180           | (50 887)        | (104 232)       | 64 112               | 52 385          | 52 385             | -                 | 8 154                                               | 33 630              | 35 479              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Emalahleni (Ec)(EC136) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| <b>Revenue By Source</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | (2 967)         | 3 397           | 3 530           | 5 200                | 1 975           | 1 975              | -                 | 2 034                                               | 2 132               | 2 214               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 4 956           | 4 655           | 5 662           | 6 485                | 6 209           | 6 209              | -                 | 7 141                                               | 7 484               | 7 774               |
| Service charges - water revenue                             | 2   | -               | 3 101           | 2 895           | 3 835                | 1 977           | 1 977              | -                 | 2 036                                               | 2 134               | 2 217               |
| Service charges - sanitation revenue                        | 2   | -               | 3 732           | 3 610           | 3 418                | 364             | 364                | -                 | 375                                                 | 393                 | 408                 |
| Service charges - refuse revenue                            | 2   | 2 364           | 2 609           | 2 747           | 4 200                | 2 650           | 2 650              | -                 | 2 820                                               | 2 955               | 3 069               |
| Service charges - other                                     |     | 4 199           | 645             | -               | -                    | 270             | 270                | -                 | 278                                                 | 291                 | 303                 |
| Rental of facilities and equipment                          |     | 622             | 739             | 201             | 491                  | 586             | 586                | -                 | 604                                                 | 633                 | 657                 |
| Interest earned - external investments                      |     | 1 589           | 1 911           | 2 862           | 1 516                | 2 025           | 2 025              | -                 | 2 086                                               | 2 186               | 2 271               |
| Interest earned - outstanding debtors                       |     | 2 198           | 5 611           | 6 448           | 4 278                | 4 950           | 4 950              | -                 | 5 098                                               | 5 343               | 5 550               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | 1               | 99              | 0                    | 110             | 110                | -                 | 113                                                 | 119                 | 123                 |
| Licences and permits                                        |     | -               | 5               | -               | 716                  | 484             | 484                | -                 | 498                                                 | 522                 | 542                 |
| Agency services                                             |     | -               | 325             | 2 105           | 20 047               | 1 200           | 1 200              | -                 | 1 236                                               | 1 295               | 1 345               |
| Transfers recognised - operational                          |     | 52 479          | 73 574          | 85 415          | 104 225              | 98 550          | 98 550             | -                 | 108 178                                             | 143 222             | 149 843             |
| Other own revenue                                           | 2   | 296             | 26 416          | 20 080          | 13 766               | 34 296          | 34 296             | -                 | 35 992                                              | 38 074              | 40 241              |
| Gains on disposal of PPE                                    |     | -               | -               | 207             | 150                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 65 736          | 126 721         | 135 859         | 168 326              | 155 645         | 155 645            | -                 | 168 489                                             | 206 782             | 216 558             |
| <b>Expenditure By Type</b>                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 26 641          | 40 637          | 43 423          | 39 224               | 50 318          | 50 318             | -                 | 61 639                                              | 61 750              | 67 726              |
| Remuneration of councillors                                 |     | 6 661           | 8 270           | 9 099           | 10 070               | 9 740           | 9 740              | -                 | 10 227                                              | 10 718              | 11 134              |
| Debt impairment                                             | 3   | 7 702           | 45 237          | 9 553           | 4 069                | 3 156           | 3 156              | -                 | 3 251                                               | 3 407               | 3 539               |
| Depreciation and asset impairment                           | 2   | -               | 20 119          | 19 650          | 22 695               | 22 435          | 22 435             | -                 | 23 084                                              | 24 192              | 25 131              |
| Finance charges                                             |     | 21              | 340             | -               | 389                  | 170             | 170                | -                 | 175                                                 | 184                 | 191                 |
| Bulk purchases                                              | 2   | 7 291           | 9 699           | 11 232          | 13 432               | 15 966          | 15 966             | -                 | 17 213                                              | 18 040              | 18 740              |
| Other Materials                                             | 8   | 2 407           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | 2 278                | 4 665           | 4 665              | -                 | 5 762                                               | 6 038               | 6 272               |
| Transfers and grants                                        |     | -               | -               | 15 092          | 5 223                | 20 867          | 20 867             | -                 | 17 899                                              | 28 296              | 33 660              |
| Other expenditure                                           | 4,5 | 24 978          | 55 952          | 42 712          | 91 877               | 56 581          | 56 581             | -                 | 60 203                                              | 58 666              | 60 942              |
| Loss on disposal of PPE                                     |     | -               | -               | 3 465           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 75 701          | 180 255         | 154 227         | 189 257              | 183 900         | 183 900            | -                 | 199 455                                             | 211 291             | 227 335             |
| <b>Surplus/(Deficit)</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | -               | 20 793          | 25 917               | 28 138          | 28 138             | -                 | 30 970                                              | 32 508              | 33 835              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (9 965)         | (53 534)        | 2 425           | 4 986                | (117)           | (117)              | -                 | 4                                                   | 27 999              | 23 059              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (9 965)         | (53 534)        | 2 425           | 4 986                | (117)           | (117)              | -                 | 4                                                   | 27 999              | 23 059              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (9 965)         | (53 534)        | 2 425           | 4 986                | (117)           | (117)              | -                 | 4                                                   | 27 999              | 23 059              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (9 965)         | (53 534)        | 2 425           | 4 986                | (117)           | (117)              | -                 | 4                                                   | 27 999              | 23 059              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Engcobo(EC137) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 3 373           | 3 315           | 2 893           | -                    | 3 800           | 3 800              | -                 | 4 000                                               | 4 216               | 4 444               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 681             | -               | -               | -                    | -               | -                  | -                 | 1 000                                               | 1 054               | 1 111               |
| Service charges - other                                     |     | -               | 2 769           | 2 705           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 105             | 124             | 177             | -                    | -               | -                  | -                 | 298                                                 | 314                 | 331                 |
| Interest earned - external investments                      |     | 1 338           | 2 231           | 2 267           | -                    | 2 200           | 2 200              | -                 | 3 500                                               | 3 689               | 3 888               |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 67              | 59              | 35              | -                    | -               | -                  | -                 | 100                                                 | 105                 | 111                 |
| Licences and permits                                        |     | 3 282           | 3 415           | 3 624           | -                    | -               | -                  | -                 | 5 500                                               | 5 797               | 6 110               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 82 150          | 99 662          | 105 008         | -                    | 81 440          | 81 440             | -                 | 108 212                                             | 137 960             | 139 633             |
| Other own revenue                                           | 2   | 8 419           | 53 599          | 433             | -                    | 42 751          | 42 751             | -                 | 31 289                                              | 33 684              | 35 502              |
| Gains on disposal of PPE                                    |     | -               | -               | 775             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 99 414          | 165 174         | 117 917         | -                    | 130 191         | 130 191            | -                 | 153 899                                             | 186 819             | 191 130             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 21 029          | 27 724          | 34 651          | -                    | 31 090          | 31 090             | -                 | 49 161                                              | 51 815              | 54 614              |
| Remuneration of councillors                                 |     | 6 624           | 9 128           | 9 116           | -                    | 10 141          | 10 141             | -                 | 11 971                                              | 12 618              | 13 299              |
| Debt impairment                                             | 3   | 459             | 1 244           | 3 528           | -                    | -               | -                  | -                 | 1 650                                               | 1 739               | 1 833               |
| Depreciation and asset impairment                           | 2   | 19 550          | 24 799          | 29 810          | -                    | -               | -                  | -                 | 38 000                                              | 40 052              | 42 215              |
| Finance charges                                             |     | 37              | -               | 2               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | 36              | 6 632           | -                    | -               | -                  | -                 | 12 435                                              | 13 106              | 13 814              |
| Contracted services                                         |     | -               | 7 315           | -               | -                    | 10 010          | 10 010             | -                 | 7 400                                               | 7 800               | 8 221               |
| Transfers and grants                                        |     | -               | 2 306           | 8 062           | -                    | -               | -                  | -                 | 2 000                                               | 2 108               | 2 222               |
| Other expenditure                                           | 4,5 | 62 345          | 79 590          | 73 348          | -                    | 44 979          | 44 979             | -                 | 51 163                                              | 53 889              | 56 760              |
| Loss on disposal of PPE                                     |     | 49              | 140             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 110 091         | 152 283         | 165 149         | -                    | 96 220          | 96 220             | -                 | 173 780                                             | 183 127             | 192 977             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 15 250          | 47 886          | 54 832          | -                    | 59 006          | 59 006             | -                 | 49 004                                              | 63 119              | 74 991              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 4 573           | 60 777          | 7 600           | -                    | 92 977          | 92 977             | -                 | 29 123                                              | 66 810              | 73 143              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 4 573           | 60 777          | 7 600           | -                    | 92 977          | 92 977             | -                 | 29 123                                              | 66 810              | 73 143              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 4 573           | 60 777          | 7 600           | -                    | 92 977          | 92 977             | -                 | 29 123                                              | 66 810              | 73 143              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 4 573           | 60 777          | 7 600           | -                    | 92 977          | 92 977             | -                 | 29 123                                              | 66 810              | 73 143              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Sakhisizwe(EC138) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 4 821           | 2 867           | 3 684           | 4 020                | 4 020           | 4 020              | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 4 842           | 5 529           | 7 326           | 9 920                | 9 920           | 9 920              | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | 1 682           | 2 004           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | 1 178           | 1 158           | 3 000                | 3 000           | 3 000              | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 1 648           | 1 443           | 1 446           | 2 600                | 2 600           | 2 600              | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 84              | 138             | 167             | 1 116                | 1 116           | 1 116              | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                      |     | 701             | 662             | 530             | 636                  | 636             | 636                | -                 | -                                                   | -                   | -                   |
| Interest earned - outstanding debtors                       |     | 1 845           | 4 243           | 4 239           | 4 475                | 4 475           | 4 475              | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | 1               | -               | 382             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 28              | -               | 32              | 30                   | 30              | 30                 | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | 2 269           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | 10 445          | 4 444                | 4 444           | 4 444              | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 30 295          | 42 663          | 33 027          | 46 752               | 46 752          | 46 752             | -                 | -                                                   | -                   | -                   |
| Other own revenue                                           | 2   | 3 597           | 11 549          | 1 476           | 17 179               | 17 179          | 17 179             | -                 | 130                                                 | 138                 | 141                 |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 47 861          | 74 223          | 65 915          | 94 172               | 94 172          | 94 172             | -                 | 130                                                 | 138                 | 141                 |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 18 039          | 27 717          | 28 142          | 31 023               | 31 023          | 31 023             | -                 | -                                                   | -                   | -                   |
| Remuneration of councillors                                 |     | 2 906           | 4 459           | 4 893           | 5 116                | 5 116           | 5 116              | -                 | -                                                   | -                   | -                   |
| Debt impairment                                             | 3   | 4 459           | 5 537           | 6 804           | 5 546                | 5 546           | 5 546              | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 3 747           | 9 104           | 9 451           | 4 604                | 4 604           | 4 604              | -                 | -                                                   | -                   | -                   |
| Finance charges                                             |     | 1 082           | 1 394           | 1 005           | 733                  | 733             | 733                | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 5 050           | 7 091           | 6 039           | 9 400                | 9 400           | 9 400              | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 343             | -               | 766             | 1 215                | 1 215           | 1 215              | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | 1 274           | 3 032           | 2 959           | 2 682                | 2 682           | 2 682              | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 26 730          | 18 239          | 23 104          | 32 201               | 32 201          | 32 201             | -                 | 106                                                 | 110                 | 116                 |
| Loss on disposal of PPE                                     |     | -               | 13              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 63 630          | 76 585          | 83 164          | 92 520               | 92 520          | 92 520             | -                 | 106                                                 | 110                 | 116                 |
| Surplus/(Deficit)                                           |     | (15 769)        | (2 362)         | (17 248)        | 1 652                | 1 652           | 1 652              | -                 | 24                                                  | 28                  | 25                  |
| Transfers recognised - capital                              | 6   | 12 431          | 7 669           | 26 943          | 15 766               | 15 766          | 15 766             | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (3 338)         | 5 308           | 9 695           | 17 418               | 17 418          | 17 418             | -                 | 24                                                  | 28                  | 25                  |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (3 338)         | 5 308           | 9 695           | 17 418               | 17 418          | 17 418             | -                 | 24                                                  | 28                  | 25                  |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (3 338)         | 5 308           | 9 695           | 17 418               | 17 418          | 17 418             | -                 | 24                                                  | 28                  | 25                  |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (3 338)         | 5 308           | 9 695           | 17 418               | 17 418          | 17 418             | -                 | 24                                                  | 28                  | 25                  |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Chris Hani(DC13) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | 398 644                                             | 422 563             | 447 917             |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | 173 060                                             | 183 444             | 194 450             |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | 112 756         | -               | -               | 322 000              | 322 000         | 322 000            | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 145             | 97              | 115             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                      |     | 25 181          | 19 601          | 19 049          | 16 999               | 16 999          | 16 999             | -                 | 18 019                                              | 19 100              | 19 100              |
| Interest earned - outstanding debtors                       |     | 14 566          | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 288 289         | 377 260         | 623 122         | 452 897              | 469 397         | 469 397            | -                 | 484 419                                             | 513 484             | 544 293             |
| Other own revenue                                           | 2   | 1 304           | 55 551          | 12 210          | 455                  | 455             | 455                | -                 | 482                                                 | 511                 | 542                 |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 442 241         | 452 510         | 654 497         | 792 350              | 808 850         | 808 850            | -                 | 1 074 624                                           | 1 139 102           | 1 206 302           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 142 941         | 117 756         | 122 621         | 217 454              | 172 246         | 172 246            | -                 | 223 850                                             | 237 281             | 251 518             |
| Remuneration of councillors                                 |     | 6 655           | -               | 7 918           | 7 812                | 7 980           | 7 980              | -                 | 9 633                                               | 10 211              | 10 824              |
| Debt impairment                                             | 3   | -               | -               | 2 368           | -                    | -               | -                  | -                 | 228 682                                             | 242 403             | 256 947             |
| Depreciation and asset impairment                           | 2   | 167 205         | 79 741          | 91 882          | 90 000               | 90 000          | 90 000             | -                 | 95 400                                              | 101 124             | 107 191             |
| Finance charges                                             |     | 4 084           | 385             | 227             | -                    | 10 153          | 10 153             | -                 | 631                                                 | 669                 | 709                 |
| Bulk purchases                                              | 2   | 12 076          | 6 679           | 13 175          | 10 153               | -               | -                  | -                 | 10 762                                              | 11 408              | 12 092              |
| Other Materials                                             | 8   | 11 837          | 1 540           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 40 291          | 529             | 1 028           | 17 335               | 14 335          | 14 335             | -                 | 18 375                                              | 19 478              | 20 646              |
| Transfers and grants                                        |     | 148 084         | 391 740         | 529 112         | 149 710              | 149 710         | 149 710            | -                 | 171 172                                             | 311 815             | 338 040             |
| Other expenditure                                           | 4,5 | 69 342          | 28 331          | 39 613          | 295 370              | 365 959         | 365 959            | -                 | 431 038                                             | 456 900             | 484 314             |
| Loss on disposal of PPE                                     |     | 4 393           | 40              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 606 908         | 626 741         | 807 944         | 787 834              | 810 384         | 810 384            | -                 | 1 189 542                                           | 1 391 288           | 1 482 281           |
| Surplus/(Deficit)                                           |     | (164 667)       | (174 231)       | (153 448)       | 4 516                | (1 533)         | (1 533)            | -                 | (114 918)                                           | (252 186)           | (275 979)           |
| Transfers recognised - capital                              | 6   | 342 184         | 423 758         | 351 555         | 529 989              | 537 104         | 537 104            | -                 | 671 663                                             | 711 963             | 754 681             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 177 516         | 249 527         | 198 108         | 534 506              | 535 571         | 535 571            | -                 | 556 745                                             | 459 776             | 478 702             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 177 516         | 249 527         | 198 108         | 534 506              | 535 571         | 535 571            | -                 | 556 745                                             | 459 776             | 478 702             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 177 516         | 249 527         | 198 108         | 534 506              | 535 571         | 535 571            | -                 | 556 745                                             | 459 776             | 478 702             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 177 516         | 249 527         | 198 108         | 534 506              | 535 571         | 535 571            | -                 | 556 745                                             | 459 776             | 478 702             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Elundini(EC141) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 9 774           | 11 980          | 14 126          | 13 670               | 13 611          | 13 611             | -                 | 14 428                                              | 15 222              | 16 059              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 12 225          | -               | 14 641          | 17 400               | 17 923          | 17 923             | -                 | 20 817                                              | 21 961              | 23 169              |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 6 524           | -               | 3 695           | 4 010                | 4 010           | 4 010              | -                 | 4 250                                               | 4 484               | 4 731               |
| Service charges - other                                     |     | (1 622)         | 18 619          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 843             | 668             | 1 023           | 11 274               | 12 792          | 12 792             | -                 | 13 380                                              | 14 117              | 14 892              |
| Interest earned - external investments                      |     | 2 362           | 2 077           | 1 834           | 1 848                | 1 590           | 1 590              | -                 | 1 957                                               | 2 065               | 2 178               |
| Interest earned - outstanding debtors                       |     | 5 911           | 4 705           | 2 827           | 3 755                | 1 690           | 1 690              | -                 | 1 791                                               | 1 890               | 1 994               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 129             | 102             | 64              | 54                   | 54              | 54                 | -                 | 57                                                  | 60                  | 63                  |
| Licences and permits                                        |     | 1 423           | 1 703           | 2 010           | 2 133                | 2 133           | 2 133              | -                 | 2 259                                               | 2 383               | 2 514               |
| Agency services                                             |     | -               | -               | 1 218           | 1 397                | 1 397           | 1 397              | -                 | 1 479                                               | 1 560               | 1 646               |
| Transfers recognised - operational                          |     | 56 999          | 70 224          | 81 475          | 89 165               | 89 165          | 89 165             | -                 | 106 731                                             | 135 527             | 138 030             |
| Other own revenue                                           | 2   | 5 711           | 1 422           | 1 603           | 18 266               | 52 121          | 52 121             | -                 | 31 579                                              | 11 368              | 11 940              |
| Gains on disposal of PPE                                    |     | -               | (2)             | 334             | 280                  | 280             | 280                | -                 | 296                                                 | 313                 | 330                 |
| Total Revenue (excl. capital transfers and contributions)   |     | 100 278         | 111 500         | 124 849         | 163 251              | 196 766         | 196 766            | -                 | 199 025                                             | 210 949             | 217 547             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 34 438          | 40 223          | 48 673          | 54 269               | 55 121          | 55 121             | -                 | 59 458                                              | 63 264              | 67 311              |
| Remuneration of councillors                                 |     | 6 983           | 7 738           | 8 430           | 9 221                | 9 535           | 9 535              | -                 | 11 877                                              | 12 637              | 13 446              |
| Debt impairment                                             | 3   | 4 459           | 10 900          | 14 101          | 6 208                | 10 069          | 10 069             | -                 | 7 910                                               | 8 345               | 8 800               |
| Depreciation and asset impairment                           | 2   | 30 889          | 34 065          | 29 863          | 8 220                | 31 775          | 31 775             | -                 | 32 220                                              | 33 992              | 31 590              |
| Finance charges                                             |     | 579             | 1 398           | 798             | 188                  | 800             | 800                | -                 | 869                                                 | 917                 | 967                 |
| Bulk purchases                                              | 2   | 11 848          | 13 619          | 14 722          | 17 156               | 15 000          | 15 000             | -                 | 18 539                                              | 20 033              | 21 647              |
| Other Materials                                             | 8   | -               | 4 205           | 5 241           | 8 653                | 10 661          | 10 661             | -                 | 10 213                                              | 10 776              | 11 370              |
| Contracted services                                         |     | -               | -               | -               | 2 246                | 4 465           | 4 465              | -                 | 4 994                                               | 5 266               | 5 559               |
| Transfers and grants                                        |     | -               | 2 958           | 350             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 33 205          | 30 269          | 46 907          | 54 266               | 50 393          | 50 393             | -                 | 48 351                                              | 50 957              | 51 777              |
| Loss on disposal of PPE                                     |     | 281             | 233             | 223             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 122 682         | 145 607         | 169 308         | 160 427              | 187 819         | 187 819            | -                 | 194 431                                             | 206 187             | 212 468             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 41 440          | -               | 30 363          | 37 848               | 35 453          | 35 453             | -                 | 34 661                                              | 36 391              | 37 946              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 19 036          | (34 108)        | (14 097)        | 40 672               | 44 400          | 44 400             | -                 | 39 255                                              | 41 153              | 43 025              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 19 036          | (34 108)        | (14 097)        | 40 672               | 44 400          | 44 400             | -                 | 39 255                                              | 41 153              | 43 025              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 19 036          | (34 108)        | (14 097)        | 40 672               | 44 400          | 44 400             | -                 | 39 255                                              | 41 153              | 43 025              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 19 036          | (34 108)        | (14 097)        | 40 672               | 44 400          | 44 400             | -                 | 39 255                                              | 41 153              | 43 025              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Senqu(EC142) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 4 197           | 4 001           | 4 312           | 4 612                | 4 298           | 4 298              | -                 | 4 521                                               | 4 755               | 5 000               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 12 156          | 18 003          | 22 763          | 19 499               | 19 658          | 19 658             | -                 | 20 892                                              | 22 385              | 23 984              |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 1 749           | 1 948           | 2 504           | 2 223                | 2 223           | 2 223              | -                 | 2 271                                               | 2 315               | 2 354               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 375             | 570             | 424             | 278                  | 278             | 278                | -                 | 295                                                 | 312                 | 331                 |
| Interest earned - external investments                      |     | 4 915           | 6 790           | 7 476           | 7 000                | 7 000           | 7 000              | -                 | 6 000                                               | 5 000               | 4 500               |
| Interest earned - outstanding debtors                       |     | 885             | 882             | 1 092           | 843                  | 843             | 843                | -                 | 898                                                 | 957                 | 1 020               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 69              | 50              | 65              | 60                   | 60              | 60                 | -                 | 64                                                  | 67                  | 71                  |
| Licences and permits                                        |     | 951             | 1 680           | 1 750           | 1 140                | 1 140           | 1 140              | -                 | 1 208                                               | 1 281               | 1 358               |
| Agency services                                             |     | 463             | 580             | 1 619           | 1 802                | 2 102           | 2 102              | -                 | 2 228                                               | 2 362               | 2 504               |
| Transfers recognised - operational                          |     | 76 494          | 107 758         | 103 398         | 106 932              | 109 077         | 109 077            | -                 | 119 988                                             | 142 330             | 142 694             |
| Other own revenue                                           | 2   | 2 356           | 747             | 5 844           | 371                  | 365             | 365                | -                 | 387                                                 | 410                 | 434                 |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 104 610         | 143 010         | 151 248         | 144 760              | 147 043         | 147 043            | -                 | 158 751                                             | 182 174             | 184 250             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 26 261          | 30 793          | 40 018          | 57 313               | 49 405          | 49 405             | -                 | 55 967                                              | 60 439              | 65 270              |
| Remuneration of councillors                                 |     | 7 159           | 8 387           | 8 858           | 9 635                | 9 843           | 9 843              | -                 | 10 630                                              | 11 481              | 12 399              |
| Debt impairment                                             | 3   | 829             | 2 694           | 5 093           | 4 270                | 4 270           | 4 270              | -                 | 4 569                                               | 4 980               | 5 379               |
| Depreciation and asset impairment                           | 2   | 10 480          | 11 579          | 13 437          | 15 224               | 15 550          | 15 550             | -                 | 17 105                                              | 18 815              | 20 695              |
| Finance charges                                             |     | 1 566           | 1 259           | 1 147           | 1 639                | 1 639           | 1 639              | -                 | 1 639                                               | 1 628               | 1 614               |
| Bulk purchases                                              | 2   | 12 495          | 15 130          | 19 167          | 26 677               | 26 677          | 26 677             | -                 | 28 545                                              | 31 116              | 33 606              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | 799             | 732             | 333             | 334                  | 334             | 334                | -                 | 150                                                 | 150                 | 150                 |
| Other expenditure                                           | 4,5 | 49 664          | 47 172          | 39 739          | 42 373               | 48 306          | 48 306             | -                 | 70 975                                              | 67 623              | 66 323              |
| Loss on disposal of PPE                                     |     | 447             | 85              | 993             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 109 700         | 117 831         | 128 785         | 157 465              | 156 024         | 156 024            | -                 | 189 580                                             | 196 232             | 205 435             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 41 478          | 22 106          | 20 143          | 30 355               | 42 089          | 42 089             | -                 | 44 614                                              | 47 291              | 50 129              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 36 388          | 47 285          | 42 606          | 17 650               | 33 108          | 33 108             | -                 | 13 786                                              | 33 233              | 28 945              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 36 388          | 47 285          | 42 606          | 17 650               | 33 108          | 33 108             | -                 | 13 786                                              | 33 233              | 28 945              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 36 388          | 47 285          | 42 606          | 17 650               | 33 108          | 33 108             | -                 | 13 786                                              | 33 233              | 28 945              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 36 388          | 47 285          | 42 606          | 17 650               | 33 108          | 33 108             | -                 | 13 786                                              | 33 233              | 28 945              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Eastern Cape: Maletswai(EC143) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 7 658           | 8 466           | 9 578           | 13 675               | 11 621          | 11 621             | -                 | 12 783                                              | 14 061              | 15 468              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 41 395          | 41 956          | 47 495          | 57 307               | 59 380          | 59 380             | -                 | 63 400                                              | 67 002              | 69 860              |
| Service charges - water revenue                             | 2   | 9 863           | 7 708           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | 5 598           | 2 702           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 5 212           | 2 682           | 2 598           | 3 591                | 5 900           | 5 900              | -                 | 9 840                                               | 10 524              | 11 577              |
| Service charges - other                                     |     | (17 019)        | (461)           | (440)           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 1 586           | 1 676           | 1 833           | 1 709                | 2 182           | 2 182              | -                 | 2 309                                               | 2 436               | 2 568               |
| Interest earned - external investments                      |     | 353             | 207             | 154             | 160                  | 245             | 245                | -                 | 224                                                 | 233                 | 245                 |
| Interest earned - outstanding debtors                       |     | 794             | 880             | 262             | 3 307                | 370             | 370                | -                 | 385                                                 | 401                 | 422                 |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 273             | 250             | 252             | 198                  | 223             | 223                | -                 | 232                                                 | 245                 | 258                 |
| Licences and permits                                        |     | 2 159           | 2 272           | 2 364           | 2 551                | 2 680           | 2 680              | -                 | 3 090                                               | 3 220               | 3 394               |
| Agency services                                             |     | 1 306           | 1 300           | 4 566           | 1 530                | 5 111           | 5 111              | -                 | 2 199                                               | 2 240               | 2 361               |
| Transfers recognised - operational                          |     | 21 977          | 26 353          | 30 899          | 29 942               | 29 233          | 29 233             | -                 | 30 682                                              | 31 692              | 31 928              |
| Other own revenue                                           | 2   | 10 633          | 11 209          | 3 047           | 7 213                | 4 453           | 4 453              | -                 | 4 858                                               | 4 746               | 4 933               |
| Gains on disposal of PPE                                    |     | 56              | 42              | 29              | 65                   | 89              | 89                 | -                 | 34                                                  | 38                  | 40                  |
| Total Revenue (excl. capital transfers and contributions)   |     | 91 844          | 107 242         | 102 636         | 121 248              | 121 486         | 121 486            | -                 | 130 035                                             | 136 837             | 143 053             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 38 586          | 41 136          | 39 847          | 45 401               | 44 398          | 44 398             | -                 | 50 927                                              | 53 096              | 56 484              |
| Remuneration of councillors                                 |     | 2 586           | 2 576           | 2 789           | 3 443                | 3 265           | 3 265              | -                 | 3 608                                               | 3 756               | 3 996               |
| Debt impairment                                             | 3   | 3 766           | 5 562           | 2 479           | 325                  | 350             | 350                | -                 | 350                                                 | 350                 | 350                 |
| Depreciation and asset impairment                           | 2   | 13 356          | 15 001          | 14 840          | 3 468                | 2 152           | 2 152              | -                 | 2 161                                               | 2 170               | 2 170               |
| Finance charges                                             |     | 1 365           | 2 230           | 3 338           | 614                  | 539             | 539                | -                 | 444                                                 | 352                 | 274                 |
| Bulk purchases                                              | 2   | 30 732          | 36 725          | 42 107          | 41 258               | 42 500          | 42 500             | -                 | 45 600                                              | 48 488              | 49 500              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | -               | -               | -               | -                    | 460             | 460                | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 26 189          | 25 566          | 28 445          | 26 024               | 27 813          | 27 813             | -                 | 26 640                                              | 28 320              | 29 803              |
| Loss on disposal of PPE                                     |     | 665             | 2               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 117 244         | 128 796         | 133 846         | 120 533              | 121 477         | 121 477            | -                 | 129 730                                             | 136 532             | 142 578             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 22 403          | 14 090          | 15 678          | 17 876               | 19 000          | 19 000             | -                 | 10 399                                              | 10 638              | 11 080              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | (2 997)         | (7 464)         | (15 533)        | 18 590               | 19 009          | 19 009             | -                 | 10 704                                              | 10 943              | 11 556              |
| Surplus/(Deficit) after capital transfers and contributions |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (2 997)         | (7 464)         | (15 533)        | 18 590               | 19 009          | 19 009             | -                 | 10 704                                              | 10 943              | 11 556              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (2 997)         | (7 464)         | (15 533)        | 18 590               | 19 009          | 19 009             | -                 | 10 704                                              | 10 943              | 11 556              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (2 997)         | (7 464)         | (15 533)        | 18 590               | 19 009          | 19 009             | -                 | 10 704                                              | 10 943              | 11 556              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Gariep(EC144) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 9 083           | 6 901           | 2 236           | 6 924                | 7 954           | 7 954              | -                 | 10 077                                              | 10 682              | 11 323              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | 1 071                | 1 071           | 1 071              | -                 | 1 144                                               | 1 217               | 1 295               |
| Service charges - electricity revenue                       | 2   | 12 929          | 4 847           | -               | 40 992               | 16 274          | 16 274             | -                 | 25 142                                              | 26 651              | 28 250              |
| Service charges - water revenue                             | 2   | 4 038           | 11 243          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | 2 538           | 56              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 2 249           | 3 967           | -               | 5 281                | 11 166          | 11 166             | -                 | 11 792                                              | 12 428              | 13 100              |
| Service charges - other                                     |     | -               | -               | 160             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 192             | 223             | 881             | 357                  | 385             | 385                | -                 | 365                                                 | 389                 | 414                 |
| Interest earned - external investments                      |     | 28              | 75              | 1 559           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - outstanding debtors                       |     | 3 776           | 7 046           | -               | 4                    | 5 454           | 5 454              | -                 | 5 825                                               | 6 198               | 6 594               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 113             | 40              | 433             | 105                  | 19              | 19                 | -                 | 20                                                  | 21                  | 23                  |
| Licences and permits                                        |     | 954             | 1 129           | 274             | 659                  | 769             | 769                | -                 | 689                                                 | 733                 | 780                 |
| Agency services                                             |     | -               | 11 337          | -               | 4 000                | 4 000           | 4 000              | -                 | 4 272                                               | 4 545               | 4 836               |
| Transfers recognised - operational                          |     | 42 429          | 22 875          | 67 715          | 34 912               | 31 392          | 31 392             | -                 | 31 289                                              | 31 758              | 31 234              |
| Other own revenue                                           | 2   | 8 671           | 19 361          | 657             | 3 511                | 948             | 948                | -                 | 12 535                                              | 13 633              | 13 966              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 87 002          | 89 101          | 73 913          | 97 816               | 79 432          | 79 432             | -                 | 103 150                                             | 108 255             | 111 814             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 31 023          | 27 464          | 28 442          | 39 046               | 31 204          | 31 204             | -                 | 35 007                                              | 37 907              | 40 332              |
| Remuneration of councillors                                 |     | 1 850           | 2 518           | 8 114           | 1 549                | 2 908           | 2 908              | -                 | 3 105                                               | 3 304               | 3 515               |
| Debt impairment                                             | 3   | 8 262           | 53 322          | 4 757           | 2 506                | 2 506           | 2 506              | -                 | 2 676                                               | 2 848               | 3 030               |
| Depreciation and asset impairment                           | 2   | 2 140           | 21 349          | 6 091           | 8 094                | 8 094           | 8 094              | -                 | 8 645                                               | 9 198               | 9 787               |
| Finance charges                                             |     | 2 833           | 924             | -               | -                    | -               | -                  | -                 | 242                                                 | 257                 | 273                 |
| Bulk purchases                                              | 2   | 6 805           | 19 607          | -               | 34 808               | 38 807          | 38 807             | -                 | 22 578                                              | 24 520              | 26 628              |
| Other Materials                                             | 8   | -               | 1 178           | -               | -                    | 2 428           | 2 428              | -                 | 1 602                                               | 590                 | 628                 |
| Contracted services                                         |     | 829             | -               | 2 083           | -                    | -               | -                  | -                 | 3 350                                               | 3 563               | 3 791               |
| Transfers and grants                                        |     | 1 416           | 10 490          | -               | -                    | -               | -                  | -                 | 8 034                                               | 8 473               | 8 936               |
| Other expenditure                                           | 4,5 | 20 608          | 21 219          | 29 469          | 68 547               | 61 133          | 61 133             | -                 | 36 881                                              | 32 466              | 35 752              |
| Loss on disposal of PPE                                     |     | -               | -               | 538             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 75 767          | 158 072         | 79 493          | 154 551              | 147 080         | 147 080            | -                 | 122 121                                             | 123 125             | 132 672             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 11 235          | (68 971)        | (5 580)         | (56 734)             | (67 648)        | (67 648)           | -                 | (18 971)                                            | (14 870)            | (20 859)            |
| Contributions recognised - capital                          |     | 7 286           | 5 925           | 34 201          | 19 383               | 19 383          | 19 383             | -                 | 10 427                                              | 10 690              | 11 497              |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 18 521          | (63 046)        | 28 621          | (37 351)             | (48 265)        | (48 265)           | -                 | (8 544)                                             | (4 180)             | (9 361)             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 18 521          | (63 046)        | 28 621          | (37 351)             | (48 265)        | (48 265)           | -                 | (8 544)                                             | (4 180)             | (9 361)             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 18 521          | (63 046)        | 28 621          | (37 351)             | (48 265)        | (48 265)           | -                 | (8 544)                                             | (4 180)             | (9 361)             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 18 521          | (63 046)        | 28 621          | (37 351)             | (48 265)        | (48 265)           | -                 | (8 544)                                             | (4 180)             | (9 361)             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Joe Gqabi(DC14) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | 23 144          | 5 625                | 45 463          | 45 463             | -                 | 40 495                                              | 48 594              | 58 313              |
| Service charges - sanitation revenue                        | 2   | -               | -               | 5 031           | 18 055               | 21 796          | 21 796             | -                 | 15 450                                              | 18 541              | 22 249              |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | 18              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | -               | 24              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                      |     | 2 901           | 1 403           | 3 143           | 2 666                | 3 311           | 3 311              | -                 | 2 394                                               | 2 538               | 2 690               |
| Interest earned - outstanding debtors                       |     | -               | -               | 1 392           | 1 533                | 3 665           | 3 665              | -                 | 4 214                                               | 4 579               | 4 918               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | 2 249           | -               | 1 758           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 256 702         | 251 503         | 240 527         | 244 382              | 292 931         | 292 931            | -                 | 254 204                                             | 273 085             | 288 177             |
| Other own revenue                                           | 2   | 22 707          | 1 744           | 10 916          | 3 540                | 4 114           | 4 114              | -                 | 2 895                                               | 3 087               | 3 304               |
| Gains on disposal of PPE                                    |     | -               | -               | (55)            | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 284 558         | 254 692         | 285 855         | 275 802              | 371 279         | 371 279            | -                 | 319 652                                             | 350 424             | 379 651             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 72 761          | 79 276          | 107 477         | 123 802              | 136 595         | 136 595            | -                 | 149 844                                             | 159 434             | 169 000             |
| Remuneration of councillors                                 |     | 3 755           | 4 086           | 4 264           | 5 352                | 5 226           | 5 226              | -                 | 5 690                                               | 6 054               | 6 417               |
| Debt impairment                                             | 3   | -               | 548             | 13 398          | 8 386                | 50 670          | 50 670             | -                 | 26 091                                              | 30 614              | 36 267              |
| Depreciation and asset impairment                           | 2   | 37 504          | 41 662          | 42 488          | 44 812               | 45 982          | 45 982             | -                 | 46 357                                              | 48 899              | 51 580              |
| Finance charges                                             |     | 2 804           | 2 575           | 2 707           | 3 272                | 4 052           | 4 052              | -                 | 4 121                                               | 4 343               | 4 578               |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | 4 800           | 4 800              | -                 | 5 069                                               | 5 373               | 5 695               |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 43 341          | 38 551          | 45 209          | 47 013               | 19 989          | 19 989             | -                 | 38 698                                              | 40 705              | 43 133              |
| Transfers and grants                                        |     | 99 433          | 38 227          | 83 768          | 51 325               | 97 962          | 97 962             | -                 | 89 730                                              | 87 818              | 52 830              |
| Other expenditure                                           | 4,5 | 65 233          | 127 709         | 105 364         | 141 217              | 155 027         | 155 027            | -                 | 112 980                                             | 118 124             | 124 679             |
| Loss on disposal of PPE                                     |     | 519             | 155             | 65              | 311                  | 311             | 311                | -                 | 328                                                 | 346                 | 364                 |
| Total Expenditure                                           |     | 325 350         | 332 789         | 404 739         | 425 489              | 520 613         | 520 613            | -                 | 478 908                                             | 501 710             | 494 544             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (40 792)        | (78 097)        | (118 885)       | (149 688)            | (149 334)       | (149 334)          | -                 | (159 256)                                           | (151 286)           | (114 894)           |
| Contributions recognised - capital                          |     | 97 592          | 64 981          | 167 655         | 185 294              | 198 578         | 198 578            | -                 | 209 478                                             | 201 703             | 200 337             |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | -               | 137             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 56 801          | (12 979)        | 48 770          | 35 606               | 49 244          | 49 244             | -                 | 50 222                                              | 50 417              | 85 443              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 56 801          | (12 979)        | 48 770          | 35 606               | 49 244          | 49 244             | -                 | 50 222                                              | 50 417              | 85 443              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 56 801          | (12 979)        | 48 770          | 35 606               | 49 244          | 49 244             | -                 | 50 222                                              | 50 417              | 85 443              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 56 801          | (12 979)        | 48 770          | 35 606               | 49 244          | 49 244             | -                 | 50 222                                              | 50 417              | 85 443              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Ngquza Hills(EC153) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 9 411           | 7 644           | 8 000           | 6 616                | 7 334           | 7 334              | -                 | 12 000                                              | 8 424               | 8 837               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | 90              | 989                  | 519             | 519                | -                 | 845                                                 | -                   | -                   |
| Rental of facilities and equipment                          |     | 45              | 23              | 40              | 19                   | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                      |     | 585             | 750             | 794             | 2 877                | -               | -                  | -                 | 2 500                                               | 3 000               | 3 000               |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | 1 610           | 1 610              | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 150             | 200             | 250             | 743                  | -               | -                  | -                 | 800                                                 | 260                 | 270                 |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | 2 400           | 2 707           | 3 000           | 2 178                | 1 311           | 1 311              | -                 | 3 168                                               | 3 000               | 3 000               |
| Transfers recognised - operational                          |     | 75 455          | 99 422          | 123 374         | 111 465              | 97 939          | 97 939             | -                 | 157 076                                             | 203 123             | 205 043             |
| Other own revenue                                           | 2   | 4 868           | 17 061          | 18 951          | 7 436                | 7 733           | 7 733              | -                 | 44 805                                              | 3 541               | 2 632               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 92 915          | 127 807         | 154 499         | 132 324              | 116 447         | 116 447            | -                 | 221 194                                             | 221 348             | 222 782             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 66 145          | 71 916          | 86 227          | 57 467               | 45 159          | 45 159             | -                 | 87 050                                              | 91 403              | 95 972              |
| Remuneration of councillors                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | 15 869                                              | 16 726              | 17 630              |
| Debt impairment                                             | 3   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Finance charges                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | -               | -               | -               | -                    | 16 815          | 16 815             | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 31 561          | 37 122          | 39 278          | 75 354               | 45 505          | 45 505             | -                 | -                                                   | -                   | -                   |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 97 706          | 109 038         | 125 505         | 132 821              | 107 479         | 107 479            | -                 | 102 919                                             | 108 129             | 113 602             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 4 190           | -               | -               | -                    | 57 378          | 57 378             | -                 | 55 594                                              | 78 198              | 85 524              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (601)           | 18 769          | 28 995          | (497)                | 66 346          | 66 346             | -                 | 173 869                                             | 191 416             | 194 704             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (601)           | 18 769          | 28 995          | (497)                | 66 346          | 66 346             | -                 | 173 869                                             | 191 416             | 194 704             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (601)           | 18 769          | 28 995          | (497)                | 66 346          | 66 346             | -                 | 173 869                                             | 191 416             | 194 704             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (601)           | 18 769          | 28 995          | (497)                | 66 346          | 66 346             | -                 | 173 869                                             | 191 416             | 194 704             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Port St Johns(EC154) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 4 957           | 5 988           | -               | 4 911                | 4 911           | 4 911              | -                 | 4 759                                               | 5 055               | 5 369               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | 524                                                 | 552                 | 581                 |
| Service charges - other                                     |     | 331             | 514             | -               | 477                  | 477             | 477                | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 334             | 324             | -               | 87                   | 87              | 87                 | -                 | 91                                                  | 96                  | 101                 |
| Interest earned - external investments                      |     | 2 687           | 1 478           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | 477                  | 477             | 477                | -                 | 564                                                 | 598                 | 634                 |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 23              | 83              | -               | 43                   | 43              | 43                 | -                 | 48                                                  | 45                  | 48                  |
| Licences and permits                                        |     | 14              | 10              | -               | 30                   | 30              | 30                 | -                 | 998                                                 | 572                 | 607                 |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 50 442          | -               | -               | 81 580               | 81 580          | 81 580             | -                 | 100 018                                             | 123 942             | 125 524             |
| Other own revenue                                           | 2   | 402             | 96 362          | -               | 3 472                | 3 472           | 3 472              | -                 | 1 756                                               | 1 861               | 1 972               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 59 189          | 104 760         | -               | 91 077               | 91 077          | 91 077             | -                 | 108 758                                             | 132 721             | 134 836             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 23 198          | 26 332          | -               | 35 759               | 35 759          | 35 759             | -                 | 49 484                                              | 57 617              | 63 749              |
| Remuneration of councillors                                 |     | 6 566           | 8 371           | -               | 10 326               | 10 326          | 10 326             | -                 | 10 253                                              | 10 909              | 11 607              |
| Debt impairment                                             | 3   | 2               | 9 754           | -               | 30 595               | 30 595          | 30 595             | -                 | 32 308                                              | 34 053              | 35 892              |
| Depreciation and asset impairment                           | 2   | 26 421          | 27 521          | -               | 10 023               | 10 023          | 10 023             | -                 | 10 584                                              | 11 147              | 11 746              |
| Finance charges                                             |     | 747             | 1               | -               | -                    | -               | -                  | -                 | 329                                                 | 346                 | 363                 |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | 1 042                | 1 042           | 1 042              | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | 3 161                | 3 161           | 3 161              | -                 | 342                                                 | 2 232               | 953                 |
| Transfers and grants                                        |     | -               | -               | -               | 28 366               | 28 366          | 28 366             | -                 | 3 500                                               | 3 850               | 4 235               |
| Other expenditure                                           | 4,5 | 42 925          | 24 559          | -               | 28 734               | 28 734          | 28 734             | -                 | 78 723                                              | 94 994              | 91 739              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | 12 056               | 12 056          | 12 056             | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 99 859          | 96 537          | -               | 160 061              | 160 061         | 160 061            | -                 | 185 522                                             | 215 148             | 220 285             |
| Surplus/(Deficit)                                           |     | (40 669)        | 8 223           | -               | (68 984)             | (68 984)        | (68 984)           | -                 | (76 764)                                            | (82 427)            | (85 449)            |
| Transfers recognised - capital                              | 6   | 22 940          | -               | -               | 28 366               | 28 366          | 28 366             | -                 | 31 998                                              | 33 571              | 34 950              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | 1 300                                               | 4 000               | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (17 729)        | 8 223           | -               | (40 618)             | (40 618)        | (40 618)           | -                 | (43 466)                                            | (44 856)            | (50 499)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (17 729)        | 8 223           | -               | (40 618)             | (40 618)        | (40 618)           | -                 | (43 466)                                            | (44 856)            | (50 499)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (17 729)        | 8 223           | -               | (40 618)             | (40 618)        | (40 618)           | -                 | (43 466)                                            | (44 856)            | (50 499)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (17 729)        | 8 223           | -               | (40 618)             | (40 618)        | (40 618)           | -                 | (43 466)                                            | (44 856)            | (50 499)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Nyandeni(EC155) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 3 358           | 4 356           | 4 693           | 2 619                | 4 219           | 4 219              | -                 | 5 005                                               | 5 305               | 5 624               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 71              | 159             | 168             | -                    | 200             | 200                | -                 | 200                                                 | 212                 | 225                 |
| Service charges - other                                     |     | -               | -               | -               | 200                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 102             | 102             | 137             | 165                  | -               | -                  | -                 | 165                                                 | 175                 | 185                 |
| Interest earned - external investments                      |     | 2 280           | 2 552           | 2 850           | 3 000                | 4 000           | 4 000              | -                 | 5 000                                               | 5 300               | 5 618               |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 331             | 602             | 277             | 350                  | 350             | 350                | -                 | 50                                                  | 53                  | 56                  |
| Licences and permits                                        |     | -               | -               | -               | 2 500                | 4 500           | 4 500              | -                 | 6 500                                               | 6 890               | 7 303               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 91 649          | 114 364         | 131 018         | 146 287              | 146 287         | 146 287            | -                 | 173 502                                             | 219 459             | 221 848             |
| Other own revenue                                           | 2   | 4 784           | 2 743           | 7 624           | 17 975               | 21 140          | 21 140             | -                 | 20 125                                              | 20 663              | 25 702              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 102 574         | 124 878         | 146 767         | 173 096              | 180 697         | 180 697            | -                 | 210 547                                             | 258 057             | 266 562             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 50 338          | 55 187          | 61 358          | 75 821               | 75 821          | 75 821             | -                 | 80 928                                              | 86 108              | 91 619              |
| Remuneration of councillors                                 |     | 11 261          | 12 333          | 13 719          | 15 144               | 15 144          | 15 144             | -                 | 16 174                                              | 17 209              | 18 310              |
| Debt impairment                                             | 3   | -               | -               | 1 161           | -                    | 3 500           | 3 500              | -                 | 3 500                                               | 3 707               | 3 910               |
| Depreciation and asset impairment                           | 2   | 30 708          | 30 912          | 30 986          | 44 741               | 44 741          | 44 741             | -                 | 34 598                                              | 38 244              | 41 916              |
| Finance charges                                             |     | 669             | -               | 285             | -                    | -               | -                  | -                 | 105                                                 | 112                 | 118                 |
| Bulk purchases                                              | 2   | -               | 7 158           | 4 771           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | 3 093           | 3 469           | 6 685           | 13 660               | 17 660          | 17 660             | -                 | 16 846                                              | 27 050              | 28 562              |
| Contracted services                                         |     | -               | 297             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | -               | -               | -               | 4 000                | 4 000           | 4 000              | -                 | 3 720                                               | 3 939               | 4 156               |
| Other expenditure                                           | 4,5 | 35 830          | 43 407          | 51 345          | 55 063               | 59 138          | 59 138             | -                 | 149 097                                             | 176 773             | 180 357             |
| Loss on disposal of PPE                                     |     | 57              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 131 956         | 152 763         | 170 309         | 208 430              | 220 004         | 220 004            | -                 | 304 967                                             | 353 142             | 368 950             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 26 785          | 46 821          | 39 753          | 68 566               | 68 566          | 68 566             | -                 | 56 324                                              | 59 368              | 61 990              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (2 596)         | 18 935          | 16 211          | 33 233               | 29 258          | 29 258             | -                 | (38 096)                                            | (35 717)            | (40 398)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (2 596)         | 18 935          | 16 211          | 33 233               | 29 258          | 29 258             | -                 | (38 096)                                            | (35 717)            | (40 398)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (2 596)         | 18 935          | 16 211          | 33 233               | 29 258          | 29 258             | -                 | (38 096)                                            | (35 717)            | (40 398)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (2 596)         | 18 935          | 16 211          | 33 233               | 29 258          | 29 258             | -                 | (38 096)                                            | (35 717)            | (40 398)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Mhlontlo(EC156) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 3 129           | 6 919           | 7 270           | 7 967                | 9 970           | 9 970              | -                 | 7 971                                               | 8 401               | 8 855               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 551             | 552             | 566             | 173                  | 285             | 285                | -                 | 572                                                 | 603                 | 635                 |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 48              | 35              | 64              | 71                   | 71              | 71                 | -                 | 44                                                  | 47                  | 49                  |
| Interest earned - external investments                      |     | 897             | 1 940           | 2 314           | 1 085                | 1 177           | 1 177              | -                 | 1 817                                               | 1 916               | 2 019               |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | 791                                                 | 834                 | 879                 |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 92              | 81              | 151             | 79                   | 698             | 698                | -                 | 164                                                 | 173                 | 182                 |
| Licences and permits                                        |     | 1 779           | 1 784           | 1 124           | 1 104                | 1 106           | 1 106              | -                 | 1 331                                               | 1 402               | 1 478               |
| Agency services                                             |     | -               | -               | -               | 547                  | 738             | 738                | -                 | 792                                                 | 835                 | 880                 |
| Transfers recognised - operational                          |     | 129 592         | 131 436         | 109 996         | 134 838              | 156 929         | 156 929            | -                 | 136 020                                             | 182 382             | 176 666             |
| Other own revenue                                           | 2   | 8 194           | 1 833           | 2 219           | 12 699               | 36 630          | 36 630             | -                 | 12 662                                              | 13 051              | 13 170              |
| Gains on disposal of PPE                                    |     | -               | 42              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 144 281         | 144 622         | 123 703         | 158 563              | 207 603         | 207 603            | -                 | 162 164                                             | 209 642             | 204 813             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 31 486          | 36 616          | 51 307          | 73 679               | 52 482          | 52 482             | -                 | 72 379                                              | 79 756              | 84 861              |
| Remuneration of councillors                                 |     | 9 602           | 11 220          | 13 316          | -                    | 12 518          | 12 518             | -                 | 21 982                                              | 23 279              | 24 559              |
| Debt impairment                                             | 3   | -               | 17 784          | 989             | 16 000               | 6 980           | 6 980              | -                 | 800                                                 | 843                 | 889                 |
| Depreciation and asset impairment                           | 2   | -               | 12 876          | 10 844          | 12 630               | 10 080          | 10 080             | -                 | 6 370                                               | 6 746               | 7 144               |
| Finance charges                                             |     | 30              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | 1 834           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | 1 265           | 1 896           | -                    | -               | -                  | -                 | 9 523                                               | 23 784              | 18 993              |
| Transfers and grants                                        |     | 37 748          | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 30 035          | 42 723          | 58 561          | 79 441               | 94 814          | 94 814             | -                 | 37 064                                              | 34 516              | 36 459              |
| Loss on disposal of PPE                                     |     | -               | -               | 47              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 110 734         | 122 484         | 136 961         | 181 750              | 176 874         | 176 874            | -                 | 148 118                                             | 168 924             | 172 904             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 33 547          | 22 138          | (13 257)        | (23 187)             | 30 729          | 30 729             | -                 | 14 046                                              | 40 719              | 31 909              |
| Contributions recognised - capital                          |     | -               | -               | 24 670          | 37 221               | 45 321          | 45 321             | -                 | 40 675                                              | 42 579              | 44 392              |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 33 547          | 22 138          | 11 413          | 14 034               | 76 050          | 76 050             | -                 | 54 721                                              | 83 298              | 76 301              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 33 547          | 22 138          | 11 413          | 14 034               | 76 050          | 76 050             | -                 | 54 721                                              | 83 298              | 76 301              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 33 547          | 22 138          | 11 413          | 14 034               | 76 050          | 76 050             | -                 | 54 721                                              | 83 298              | 76 301              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 33 547          | 22 138          | 11 413          | 14 034               | 76 050          | 76 050             | -                 | 54 721                                              | 83 298              | 76 301              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: King Sabata Dalindyebo(EC157) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 122 589         | 128 537         | 131 782         | 146 761              | 7 170           | 7 170              | -                 | 189 717                                             | 201 100             | 213 166             |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 187 943         | 195 362         | 231 009         | 240 747              | 127             | 127                | -                 | 255 081                                             | 273 932             | 294 175             |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 17 983          | 17 817          | 27 597          | 21 041               | 1 259           | 1 259              | -                 | 25 011                                              | 26 761              | 28 635              |
| Service charges - other                                     |     | -               | -               | 12 841          | 3 468                | 0               | 0                  | -                 | 8 020                                               | 8 502               | 9 012               |
| Rental of facilities and equipment                          |     | 12 276          | 12 505          | 13 629          | 15 418               | 838             | 838                | -                 | 17 343                                              | 18 543              | 19 830              |
| Interest earned - external investments                      |     | 7 017           | 9 483           | 9 553           | 9 381                | (2 045)         | (2 045)            | -                 | 7 776                                               | 8 282               | 8 820               |
| Interest earned - outstanding debtors                       |     | 22 099          | 27 209          | 20 826          | 23 655               | -               | -                  | -                 | 25 074                                              | 26 579              | 28 173              |
| Dividends received                                          |     | -               | 12              | 4               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 1 936           | 1 607           | 2 063           | 3 601                | -               | -                  | -                 | 3 954                                               | 4 210               | 4 463               |
| Licences and permits                                        |     | 10 140          | 11 011          | 11 438          | 15 297               | 342             | 342                | -                 | 17 714                                              | 18 866              | 19 998              |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 147 888         | 248 348         | 173 122         | 210 180              | 2 459           | 2 459              | -                 | 226 387                                             | 270 464             | 266 277             |
| Other own revenue                                           | 2   | 8 203           | 20 525          | 167 574         | 36 223               | 6 752           | 6 752              | -                 | 38 375                                              | 41 284              | 43 289              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 538 074         | 672 415         | 801 438         | 725 772              | 16 903          | 16 903             | -                 | 814 452                                             | 898 523             | 935 838             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 198 868         | 226 442         | 244 016         | 267 937              | (12 551)        | (12 551)           | -                 | 315 478                                             | 335 669             | 357 151             |
| Remuneration of councillors                                 |     | 18 729          | 17 420          | 19 036          | 19 068               | 2 932           | 2 932              | -                 | 21 536                                              | 22 914              | 24 381              |
| Debt impairment                                             | 3   | 51 104          | 22 132          | 25 677          | 68 162               | -               | -                  | -                 | 30 000                                              | 30 000              | 31 620              |
| Depreciation and asset impairment                           | 2   | 18 214          | 179 044         | 97 077          | 125 237              | (12 495)        | (12 495)           | -                 | 102 800                                             | 128 102             | 135 019             |
| Finance charges                                             |     | 8 639           | 9 107           | 5 631           | 5 242                | -               | -                  | -                 | 5 400                                               | 5 692               | 5 998               |
| Bulk purchases                                              | 2   | 110 470         | 144 976         | 162 454         | 181 850              | -               | -                  | -                 | 196 507                                             | 212 346             | 229 461             |
| Other Materials                                             | 8   | 1 247           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 5 553           | 17 236          | 17 142          | 10 936               | 3 000           | 3 000              | -                 | 13 885                                              | 14 634              | 15 425              |
| Transfers and grants                                        |     | 21 360          | 26 198          | 27 817          | 20 000               | 2 352           | 2 352              | -                 | 20 000                                              | 21 080              | 22 218              |
| Other expenditure                                           | 4,5 | 115 624         | 135 101         | 148 422         | 224 275              | 28 243          | 28 243             | -                 | 230 673                                             | 237 518             | 248 915             |
| Loss on disposal of PPE                                     |     | 16 863          | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 566 671         | 777 657         | 747 272         | 922 707              | 11 481          | 11 481             | -                 | 936 279                                             | 1 007 955           | 1 070 188           |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 62 576          | 72 605          | 101 288         | 196 935              | -               | -                  | -                 | 121 827                                             | 102 163             | 107 679             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | (4 746)         | -               | -                    | 29 077          | 29 077             | -                 | 27 842                                              | 25 569              | 26 949              |
|                                                             |     | 33 979          | (37 383)        | 155 454         | -                    | 34 499          | 34 499             | -                 | 27 842                                              | 18 300              | 279                 |
| Surplus/(Deficit) after capital transfers and contributions |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 33 979          | (37 383)        | 155 454         | -                    | 34 499          | 34 499             | -                 | 27 842                                              | 18 300              | 279                 |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 33 979          | (37 383)        | 155 454         | -                    | 34 499          | 34 499             | -                 | 27 842                                              | 18 300              | 279                 |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 33 979          | (37 383)        | 155 454         | -                    | 34 499          | 34 499             | -                 | 27 842                                              | 18 300              | 279                 |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Eastern Cape: O.R. Tambo(DC15) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | 264 960              | 264 960         | 264 960            | -                 | 362 878                                             | 383 560             | 412 082             |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | 106 046         | 120 795         | 127 872         | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | -               | 15              | 17              | 35                   | 35              | 35                 | -                 | 35                                                  | 37                  | 39                  |
| Interest earned - external investments                      |     | 18 669          | 14 821          | 22 617          | 15 500               | 21 873          | 21 873             | -                 | 18 879                                              | 20 918              | 25 038              |
| Interest earned - outstanding debtors                       |     | -               | 19 636          | 24 472          | 19 000               | 19 000          | 19 000             | -                 | 18 460                                              | 20 026              | 21 107              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 1 008 950       | 437 202         | 865 396         | 484 930              | 494 991         | 494 991            | -                 | 562 407                                             | 593 539             | 623 263             |
| Other own revenue                                           | 2   | 86 572          | 45 859          | 101 149         | 56 042               | 183 442         | 183 442            | -                 | 99 400                                              | 91 160              | 97 088              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | 80                                                  | 60                  | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 1 220 237       | 638 328         | 1 141 523       | 840 467              | 984 300         | 984 300            | -                 | 1 062 139                                           | 1 109 300           | 1 178 617           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 179 202         | 216 042         | 253 483         | 224 136              | 231 153         | 231 153            | -                 | 304 510                                             | 318 465             | 342 616             |
| Remuneration of councillors                                 |     | 8 359           | 9 375           | 14 425          | 10 787               | 15 993          | 15 993             | -                 | 18 272                                              | 18 654              | 20 147              |
| Debt impairment                                             | 3   | 58 113          | 104 076         | 80 861          | 121 000              | 121 000         | 121 000            | -                 | 46 243                                              | 48 741              | 51 373              |
| Depreciation and asset impairment                           | 2   | 138 499         | 176 182         | 192 664         | 160 491              | 160 491         | 160 491            | -                 | 160 491                                             | 169 157             | 178 292             |
| Finance charges                                             |     | 91              | 946             | 973             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 16 406          | 27 808          | 79 113          | 30 000               | 30 000          | 30 000             | -                 | 41 000                                              | 43 214              | 45 548              |
| Other Materials                                             | 8   | -               | 36 340          | 62 150          | 26 612               | 26 612          | 26 612             | -                 | 27 134                                              | 28 636              | 29 855              |
| Contracted services                                         |     | -               | 6 972           | 9 193           | 8 904                | 11 204          | 11 204             | -                 | 12 500                                              | 14 675              | 17 000              |
| Transfers and grants                                        |     | 43 072          | 16 266          | 6 925           | 34 695               | 39 531          | 39 531             | -                 | 192 109                                             | 203 956             | 225 116             |
| Other expenditure                                           | 4,5 | 405 076         | 592 389         | 518 421         | 223 843              | 257 124         | 257 124            | -                 | 204 127                                             | 202 780             | 204 972             |
| Loss on disposal of PPE                                     |     | -               | 820             | 132             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 848 817         | 1 187 214       | 1 218 340       | 840 467              | 893 107         | 893 107            | -                 | 1 006 386                                           | 1 048 278           | 1 114 917           |
| Surplus/(Deficit)                                           |     | 371 420         | (548 886)       | (76 817)        | (0)                  | 91 193          | 91 193             | -                 | 55 753                                              | 61 022              | 63 700              |
| Transfers recognised - capital                              | 6   | -               | 437 602         | 421 926         | 815 564              | 850 704         | 850 704            | -                 | 711 854                                             | 794 180             | 894 996             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 371 420         | (111 283)       | 345 109         | 815 564              | 941 898         | 941 898            | -                 | 767 607                                             | 855 202             | 958 696             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 371 420         | (111 283)       | 345 109         | 815 564              | 941 898         | 941 898            | -                 | 767 607                                             | 855 202             | 958 696             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 371 420         | (111 283)       | 345 109         | 815 564              | 941 898         | 941 898            | -                 | 767 607                                             | 855 202             | 958 696             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 371 420         | (111 283)       | 345 109         | 815 564              | 941 898         | 941 898            | -                 | 767 607                                             | 855 202             | 958 696             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Matatiele(EC441) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 12 776          | 13 235          | 15 501          | 27 040               | 42 298          | 42 298             | -                 | 30 729                                              | 32 265              | 33 899              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | 1 700                | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 31 973          | 32 489          | 33 912          | 42 966               | 42 966          | 42 966             | -                 | 41 500                                              | 43 575              | 45 754              |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 5 984           | 5 773           | -               | -                    | 6 848           | 6 848              | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | 6 411           | 6 848                | -               | -                  | -                 | 7 190                                               | 7 550               | 7 927               |
| Rental of facilities and equipment                          |     | 499             | 483             | 547             | 571                  | 587             | 587                | -                 | 599                                                 | 597                 | 621                 |
| Interest earned - external investments                      |     | -               | 6 927           | 5 572           | 5 500                | 5 500           | 5 500              | -                 | 4 200                                               | 4 200               | 4 410               |
| Interest earned - outstanding debtors                       |     | -               | -               | 2 289           | 151                  | 1 851           | 1 851              | -                 | 1 943                                               | 1 951               | 1 960               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 966             | 1 651           | 400             | 450                  | 451             | 451                | -                 | 451                                                 | 474                 | 496                 |
| Licences and permits                                        |     | 1 059           | 1 897           | 3 202           | 2 704                | 2 704           | 2 704              | -                 | 2 704                                               | 2 839               | 2 981               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 134 243         | 100 717         | 124 133         | 213 606              | 135 402         | 135 402            | -                 | 166 683                                             | 120 007             | 148 059             |
| Other own revenue                                           | 2   | 1 477           | 794             | 5 283           | 59 955               | 65 047          | 65 047             | -                 | 54 912                                              | 35 609              | 35 635              |
| Gains on disposal of PPE                                    |     | -               | 293             | -               | -                    | 35              | 35                 | -                 | 39                                                  | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 188 978         | 164 258         | 197 251         | 361 490              | 303 688         | 303 688            | -                 | 310 950                                             | 249 067             | 281 742             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 37 771          | 46 429          | 57 395          | 76 333               | 76 823          | 76 823             | -                 | 90 400                                              | 99 583              | 106 718             |
| Remuneration of councillors                                 |     | 11 346          | 13 276          | 13 900          | 16 779               | 16 779          | 16 779             | -                 | 17 177                                              | 18 036              | 19 010              |
| Debt impairment                                             | 3   | 929             | 2 610           | -               | 3 004                | 3 000           | 3 000              | -                 | 4 678                                               | 4 945               | 5 242               |
| Depreciation and asset impairment                           | 2   | 14 709          | 15 905          | 80 977          | 9 827                | 12 131          | 12 131             | -                 | 14 066                                              | 14 791              | 15 519              |
| Finance charges                                             |     | 632             | 564             | 7               | 2 000                | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 16 395          | 21 898          | 24 556          | 28 000               | 28 000          | 28 000             | -                 | 28 000                                              | 29 400              | 30 870              |
| Other Materials                                             | 8   | 8 585           | 9 450           | 10 290          | 11 250               | 12 559          | 12 559             | -                 | 12 315                                              | 12 646              | 13 203              |
| Contracted services                                         |     | 5 711           | 9 363           | 12 329          | 14 933               | 14 963          | 14 963             | -                 | 15 987                                              | 16 135              | 17 810              |
| Transfers and grants                                        |     | 35 504          | 8 468           | 23 663          | 19 851               | 28 889          | 28 889             | -                 | 27 144                                              | 21 060              | 20 860              |
| Other expenditure                                           | 4,5 | 15 882          | 23 703          | 30 576          | 35 562               | 52 308          | 52 308             | -                 | 48 114                                              | 51 143              | 53 701              |
| Loss on disposal of PPE                                     |     | 115             | 2 507           | 5 064           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 147 578         | 154 173         | 258 757         | 217 539              | 245 452         | 245 452            | -                 | 257 880                                             | 267 740             | 282 934             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | 24 994          | 28 326          | -                    | 62 351          | 62 351             | -                 | 64 511                                              | 78 033              | 64 908              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 41 400          | 35 079          | (33 180)        | 143 951              | 120 587         | 120 587            | -                 | 117 581                                             | 59 360              | 63 716              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 41 400          | 35 079          | (33 180)        | 143 951              | 120 587         | 120 587            | -                 | 117 581                                             | 59 360              | 63 716              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 41 400          | 35 079          | (33 180)        | 143 951              | 120 587         | 120 587            | -                 | 117 581                                             | 59 360              | 63 716              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 41 400          | 35 079          | (33 180)        | 143 951              | 120 587         | 120 587            | -                 | 117 581                                             | 59 360              | 63 716              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Umzimvubu(EC442) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 7 368           | 9 114           | 10 756          | 8 900                | 9 000           | 9 000              | -                 | 10 000                                              | 10 540              | 11 109              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 1 781           | 2 007           | 2 117           | 1 500                | 1 500           | 1 500              | -                 | 2 500                                               | 2 118               | 2 234               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 965             | 804             | 1 534           | 1 355                | 1 306           | 1 306              | -                 | 1 529                                               | 1 619               | 1 706               |
| Interest earned - external investments                      |     | 3 362           | 2 128           | 2 251           | 230                  | 800             | 800                | -                 | 1 900                                               | 2 012               | 2 121               |
| Interest earned - outstanding debtors                       |     | 984             | 428             | 1 139           | 750                  | 850             | 850                | -                 | 1 300                                               | 1 377               | 1 452               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 465             | 778             | 438             | 800                  | 700             | 700                | -                 | 800                                                 | 847                 | 894                 |
| Licences and permits                                        |     | 2 237           | 2 161           | 2 110           | 2 300                | 2 395           | 2 395              | -                 | 2 494                                               | 2 641               | 2 784               |
| Agency services                                             |     | 1 272           | 1 072           | 1 295           | 1 100                | 1 000           | 1 000              | -                 | 1 166                                               | 1 235               | 1 303               |
| Transfers recognised - operational                          |     | 110 781         | 79 623          | 106 199         | 122 752              | 152 185         | 152 185            | -                 | 166 306                                             | 176 118             | 185 628             |
| Other own revenue                                           | 2   | 1 427           | 2 096           | 1 765           | 14 405               | 84 496          | 84 496             | -                 | 17 400                                              | 18 428              | 19 514              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | 205                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 130 642         | 100 211         | 129 604         | 154 297              | 254 231         | 254 231            | -                 | 205 395                                             | 216 934             | 228 745             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 31 678          | 33 919          | 39 573          | 49 258               | 44 215          | 44 215             | -                 | 52 740                                              | 55 852              | 58 868              |
| Remuneration of councillors                                 |     | 11 389          | 13 113          | 13 220          | 13 917               | 13 917          | 13 917             | -                 | 14 658                                              | 15 523              | 16 361              |
| Debt impairment                                             | 3   | -               | -               | 6 473           | 3 200                | 3 200           | 3 200              | -                 | 3 398                                               | 3 599               | 3 797               |
| Depreciation and asset impairment                           | 2   | 32 510          | 36 939          | 32 018          | 38 000               | 38 000          | 38 000             | -                 | 40 356                                              | 42 737              | 45 088              |
| Finance charges                                             |     | 1 045           | 664             | 972             | -                    | -               | -                  | -                 | 21                                                  | 22                  | 24                  |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | 5 218           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 160             | 667             | 2 139           | 800                  | 2 098           | 2 098              | -                 | 6 632                                               | 7 000               | 7 380               |
| Transfers and grants                                        |     | 2 175           | 3 408           | 31 104          | -                    | 85 749          | 85 749             | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 55 398          | 47 822          | 54 050          | 60 015               | 71 154          | 71 154             | -                 | 68 014                                              | 72 026              | 75 868              |
| Loss on disposal of PPE                                     |     | 383             | -               | 2 585           | 3 187                | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 139 956         | 136 533         | 182 134         | 168 377              | 258 333         | 258 333            | -                 | 185 819                                             | 196 759             | 207 385             |
| Surplus/(Deficit)                                           |     | (9 314)         | (36 321)        | (52 530)        | (14 080)             | (4 102)         | (4 102)            | -                 | 19 576                                              | 20 176              | 21 360              |
| Transfers recognised - capital                              | 6   | 24 339          | 35 403          | 57 682          | 114 066              | 58 184          | 58 184             | -                 | 43 298                                              | 45 853              | 48 329              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 15 025          | (918)           | 5 152           | 99 986               | 54 083          | 54 083             | -                 | 62 874                                              | 66 028              | 69 689              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 15 025          | (918)           | 5 152           | 99 986               | 54 083          | 54 083             | -                 | 62 874                                              | 66 028              | 69 689              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 15 025          | (918)           | 5 152           | 99 986               | 54 083          | 54 083             | -                 | 62 874                                              | 66 028              | 69 689              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 15 025          | (918)           | 5 152           | 99 986               | 54 083          | 54 083             | -                 | 62 874                                              | 66 028              | 69 689              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Mbizana(EC443) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 6 965           | 6 276           | 7 199           | 12 674               | 11 441          | 11 441             | -                 | 15 000                                              | 15 900              | 16 854              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 8 388           | 12 786          | 15 192          | 31 190               | 31 043          | 31 043             | -                 | 33 328                                              | 35 781              | 38 414              |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 765             | 879             | 985             | 921                  | 888             | 888                | -                 | 1 200                                               | 1 272               | 1 348               |
| Service charges - other                                     |     | -               | 9               | 144             | -                    | 11              | 11                 | -                 | 11                                                  | 12                  | 13                  |
| Rental of facilities and equipment                          |     | 953             | 1 804           | 1 046           | -                    | 688             | 688                | -                 | 729                                                 | 774                 | 819                 |
| Interest earned - external investments                      |     | 2 341           | 3 389           | 4 827           | 4 065                | 4 090           | 4 090              | -                 | 5 026                                               | 5 328               | 5 648               |
| Interest earned - outstanding debtors                       |     | 214             | 64              | 364             | 92                   | 92              | 92                 | -                 | 97                                                  | 103                 | 109                 |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 145             | 277             | 219             | 300                  | 368             | 368                | -                 | 527                                                 | 559                 | 593                 |
| Licences and permits                                        |     | 952             | 993             | 1 107           | 1 162                | 1 476           | 1 476              | -                 | 2 333                                               | 2 473               | 2 622               |
| Agency services                                             |     | 137             | 647             | -               | 583                  | 629             | 629                | -                 | 849                                                 | 900                 | 954                 |
| Transfers recognised - operational                          |     | 60 807          | 102 647         | 109 147         | 113 440              | 130 813         | 130 813            | -                 | 151 397                                             | 187 245             | 187 250             |
| Other own revenue                                           | 2   | 4 250           | 1 249           | 1 148           | 20 235               | 51 527          | 51 527             | -                 | 97 000                                              | 1 242               | 1 317               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 85 917          | 131 022         | 141 378         | 184 662              | 233 065         | 233 065            | -                 | 307 497                                             | 251 588             | 255 940             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 28 266          | 33 114          | 44 883          | 67 736               | 54 321          | 54 321             | -                 | 73 042                                              | 77 716              | 82 690              |
| Remuneration of councillors                                 |     | 11 793          | 14 075          | 16 199          | 15 262               | 15 998          | 15 998             | -                 | 18 466                                              | 19 648              | 20 906              |
| Debt impairment                                             | 3   | -               | 1 801           | 1 804           | -                    | 4 036           | 4 036              | -                 | 4 036                                               | 4 036               | 4 036               |
| Depreciation and asset impairment                           | 2   | 1 718           | 17 721          | 30 068          | -                    | 30 068          | 30 068             | -                 | 30 068                                              | 30 068              | 30 068              |
| Finance charges                                             |     | -               | -               | 148             | -                    | -               | -                  | -                 | 1 350                                               | 1 350               | 1 350               |
| Bulk purchases                                              | 2   | 9 491           | 13 500          | 16 251          | 24 000               | 20 500          | 20 500             | -                 | 22 152                                              | 23 938              | 25 867              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | 581                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | -               | 695             | 614             | 4 036                | 1 400           | 1 400              | -                 | 3 500                                               | 3 689               | 3 888               |
| Other expenditure                                           | 4,5 | 30 995          | 44 165          | 72 235          | 64 227               | 171 139         | 171 139            | -                 | 255 918                                             | 185 250             | 186 850             |
| Loss on disposal of PPE                                     |     | -               | -               | 2 457           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 82 262          | 125 071         | 184 658         | 175 841              | 297 462         | 297 462            | -                 | 408 533                                             | 345 694             | 355 654             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | 41 400          | 59 744          | 346                  | 64 397          | 64 397             | -                 | 67 142                                              | 80 855              | 76 790              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | 1 553                | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 3 654           | 47 350          | 16 464          | 10 720               | -               | -                  | -                 | (33 893)                                            | (13 251)            | (22 924)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 3 654           | 47 350          | 16 464          | 10 720               | -               | -                  | -                 | (33 893)                                            | (13 251)            | (22 924)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 3 654           | 47 350          | 16 464          | 10 720               | -               | -                  | -                 | (33 893)                                            | (13 251)            | (22 924)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 3 654           | 47 350          | 16 464          | 10 720               | -               | -                  | -                 | (33 893)                                            | (13 251)            | (22 924)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Ntabankulu(EC444) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 1 489           | 1 566           | 2 236           | -                    | -               | -                  | -                 | 1 000                                               | 1 055               | 1 113               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | 186             | 179             | 160             | -                    | -               | -                  | -                 | 50                                                  | 53                  | 56                  |
| Rental of facilities and equipment                          |     | 765             | 914             | 881             | -                    | -               | -                  | -                 | 1 024                                               | 1 080               | 1 140               |
| Interest earned - external investments                      |     | 648             | 674             | 1 559           | -                    | -               | -                  | -                 | 1 300                                               | 1 372               | 1 372               |
| Interest earned - outstanding debtors                       |     | 0               | 252             | -               | -                    | -               | -                  | -                 | 10                                                  | 11                  | 11                  |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 69              | 480             | 433             | -                    | -               | -                  | -                 | 1 000                                               | 1 055               | 1 113               |
| Licences and permits                                        |     | -               | -               | 274             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 48 201          | 57 352          | 67 715          | -                    | -               | -                  | -                 | 85 992                                              | 101 917             | 101 541             |
| Other own revenue                                           | 2   | 2 225           | 434             | 657             | -                    | -               | -                  | -                 | 238                                                 | 230                 | 242                 |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 53 582          | 61 851          | 73 913          | -                    | -               | -                  | -                 | 90 614                                              | 106 772             | 106 588             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 19 714          | 23 788          | 28 442          | -                    | -               | -                  | -                 | 47 699                                              | 50 311              | 52 969              |
| Remuneration of councillors                                 |     | 6 697           | 7 739           | 8 114           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Debt impairment                                             | 3   | -               | 385             | 4 757           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | -               | 5 506           | 6 091           | -                    | -               | -                  | -                 | 5 450                                               | 5 778               | 6 096               |
| Finance charges                                             |     | -               | 544             | 97              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | 500                                                 | 527                 | 556                 |
| Contracted services                                         |     | 1 355           | 1 870           | 2 083           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | 58 287                                              | 49 898              | 49 124              |
| Other expenditure                                           | 4,5 | 22 840          | 25 122          | 29 469          | -                    | -               | -                  | -                 | 37 149                                              | 39 445              | 40 043              |
| Loss on disposal of PPE                                     |     | -               | -               | 538             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 50 606          | 64 954          | 79 590          | -                    | -               | -                  | -                 | 149 086                                             | 145 958             | 148 787             |
| Surplus/(Deficit)                                           |     | 2 977           | (3 102)         | (5 677)         | -                    | -               | -                  | -                 | (58 472)                                            | (39 186)            | (42 200)            |
| Transfers recognised - capital                              | 6   | 20 662          | 29 172          | 34 201          | -                    | -               | -                  | -                 | 55 577                                              | 53 117              | 52 660              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 23 639          | 26 070          | 28 524          | -                    | -               | -                  | -                 | (2 895)                                             | 13 931              | 10 460              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 23 639          | 26 070          | 28 524          | -                    | -               | -                  | -                 | (2 895)                                             | 13 931              | 10 460              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 23 639          | 26 070          | 28 524          | -                    | -               | -                  | -                 | (2 895)                                             | 13 931              | 10 460              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 23 639          | 26 070          | 28 524          | -                    | -               | -                  | -                 | (2 895)                                             | 13 931              | 10 460              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Eastern Cape: Alfred Nzo(DC44) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | (29)            | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | 12 045          | -               | -               | -                    | -               | -                  | -                 | 18 504                                              | 25 534              | 30 563              |
| Service charges - sanitation revenue                        | 2   | 2 172           | -               | -               | -                    | -               | -                  | -                 | 2 722                                               | 2 883               | 3 041               |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | 15 286          | 13 720          | 20 936               | 20 650          | 20 650             | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 1 054           | 235             | 330             | 265                  | 265             | 265                | -                 | 473                                                 | 500                 | 528                 |
| Interest earned - external investments                      |     | 9 550           | 11 475          | 11 879          | 15 400               | 15 400          | 15 400             | -                 | 14 676                                              | 15 542              | 16 396              |
| Interest earned - outstanding debtors                       |     | 21              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | 14              | 26              | 53              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 152 893         | 1 115 497       | 744 425         | 346 180              | 359 788         | 359 788            | -                 | 374 626                                             | 391 811             | 407 049             |
| Other own revenue                                           | 2   | -               | 1 982           | 1 229           | 276 004              | 116 839         | 116 839            | -                 | 324 232                                             | 155 216             | 114 295             |
| Gains on disposal of PPE                                    |     | -               | -               | 113             | -                    | 530             | 530                | -                 | 996                                                 | 1 055               | 1 113               |
| Total Revenue (excl. capital transfers and contributions)   |     | 177 720         | 1 144 501       | 771 749         | 658 785              | 513 472         | 513 472            | -                 | 736 230                                             | 592 541             | 572 986             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 67 180          | 90 910          | 120 733         | 145 007              | 144 381         | 144 381            | -                 | 167 666                                             | 177 517             | 187 201             |
| Remuneration of councillors                                 |     | 2 025           | 6 258           | 6 983           | 7 928                | 8 554           | 8 554              | -                 | 8 329                                               | 8 862               | 9 430               |
| Debt impairment                                             | 3   | -               | 22 093          | 3 999           | -                    | 10 000          | 10 000             | -                 | 15 000                                              | 15 885              | 16 759              |
| Depreciation and asset impairment                           | 2   | 36 615          | 31 133          | 49 178          | 30 000               | 48 000          | 48 000             | -                 | 50 000                                              | 52 950              | 55 862              |
| Finance charges                                             |     | 2 027           | 2 218           | 2 582           | 2 913                | 2 380           | 2 380              | -                 | 2 100                                               | 2 224               | 2 346               |
| Bulk purchases                                              | 2   | 6 206           | 2 743           | 1 520           | 3 500                | 3 200           | 3 200              | -                 | 3 500                                               | 3 707               | 3 910               |
| Other Materials                                             | 8   | 493             | 14 715          | 15 235          | 46 590               | -               | -                  | -                 | 37 600                                              | 83 429              | 37 743              |
| Contracted services                                         |     | 25 857          | 41 425          | 25 621          | 5 000                | 5 500           | 5 500              | -                 | 8 000                                               | 8 472               | 8 938               |
| Transfers and grants                                        |     | 23 709          | 285 710         | 283 921         | 20 000               | 20 000          | 20 000             | -                 | 20 000                                              | 21 180              | 22 345              |
| Other expenditure                                           | 4,5 | 55 891          | 62 861          | 85 694          | 146 788              | 192 775         | 192 775            | -                 | 163 601                                             | 173 254             | 227 005             |
| Loss on disposal of PPE                                     |     | -               | 84              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 220 002         | 560 150         | 595 466         | 407 726              | 434 790         | 434 790            | -                 | 475 797                                             | 547 480             | 571 539             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 172 982         | -               | -               | 549 737              | 498 043         | 498 043            | -                 | 523 482                                             | 516 527             | 731 876             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 130 700         | 584 351         | 176 283         | 800 796              | 576 725         | 576 725            | -                 | 783 914                                             | 561 588             | 733 323             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 130 700         | 584 351         | 176 283         | 800 796              | 576 725         | 576 725            | -                 | 783 914                                             | 561 588             | 733 323             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 130 700         | 584 351         | 176 283         | 800 796              | 576 725         | 576 725            | -                 | 783 914                                             | 561 588             | 733 323             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 130 700         | 584 351         | 176 283         | 800 796              | 576 725         | 576 725            | -                 | 783 914                                             | 561 588             | 733 323             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Free State: Mangaung(MAN) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 396 843         | 463 256         | 514 177         | 568 524              | 750 767         | 750 767            | -                 | 1 084 200                                           | 1 163 457           | 1 247 887           |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 1 132 068       | 1 507 824       | 1 652 164       | 2 102 657            | 2 102 657       | 2 102 657          | -                 | 2 396 602                                           | 2 564 364           | 2 743 869           |
| Service charges - water revenue                             | 2   | 406 242         | 447 910         | 514 367         | 589 873              | 622 487         | 622 487            | -                 | 677 958                                             | 743 922             | 789 677             |
| Service charges - sanitation revenue                        | 2   | 145 974         | 168 086         | 143 927         | 143 043              | 145 540         | 145 540            | -                 | 240 416                                             | 278 740             | 298 997             |
| Service charges - refuse revenue                            | 2   | 5 343           | 5 241           | 59 877          | 97 396               | 113 844         | 113 844            | -                 | 154 967                                             | 164 985             | 176 959             |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 45 992          | 106 107         | 17 707          | 25 908               | 26 025          | 26 025             | -                 | 27 727                                              | 29 886              | 31 818              |
| Interest earned - external investments                      |     | 13 115          | 16 530          | 31 960          | 177 902              | 180 902         | 180 902            | -                 | 196 589                                             | 212 092             | 227 183             |
| Interest earned - outstanding debtors                       |     | 42 622          | 75 858          | 135 977         | 146 843              | 146 843         | 146 843            | -                 | 153 008                                             | 162 399             | 172 030             |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 1 642           | 2 885           | 3 829           | 13 208               | 13 408          | 13 408             | -                 | 12 665                                              | 13 846              | 15 120              |
| Licences and permits                                        |     | 203             | 351             | 431             | 843                  | 843             | 843                | -                 | 928                                                 | 1 017               | 1 113               |
| Agency services                                             |     | -               | -               | 8 603           | 3 631                | 3 631           | 3 631              | -                 | 3 722                                               | 3 950               | 4 182               |
| Transfers recognised - operational                          |     | 560 298         | 760 648         | 859 286         | 654 372              | 707 395         | 707 395            | -                 | 617 571                                             | 605 828             | 600 494             |
| Other own revenue                                           | 2   | 142 472         | 164 945         | 110 442         | 982 276              | 983 493         | 983 493            | -                 | 745 251                                             | 791 999             | 834 292             |
| Gains on disposal of PPE                                    |     | 3 150           | 1 693           | 2 851           | 900                  | 900             | 900                | -                 | 990                                                 | 1 079               | 1 165               |
| Total Revenue (excl. capital transfers and contributions)   |     | 2 895 966       | 3 721 334       | 4 055 597       | 5 507 375            | 5 798 734       | 5 798 734          | -                 | 6 312 594                                           | 6 737 563           | 7 144 787           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 749 171         | 860 488         | 977 491         | 1 191 122            | 1 170 377       | 1 170 377          | -                 | 1 356 537                                           | 1 454 009           | 1 551 979           |
| Remuneration of councillors                                 |     | 22 626          | 41 318          | 43 610          | 49 886               | 49 886          | 49 886             | -                 | 51 692                                              | 54 763              | 57 819              |
| Debt impairment                                             | 3   | 217 844         | 439 553         | 339 654         | 260 837              | 175 837         | 175 837            | -                 | 214 628                                             | 218 360             | 228 478             |
| Depreciation and asset impairment                           | 2   | 427 335         | 440 206         | 378 477         | 449 583              | 430 583         | 430 583            | -                 | 492 853                                             | 536 598             | 558 507             |
| Finance charges                                             |     | 72 931          | 56 896          | 41 531          | 200 445              | 198 745         | 198 745            | -                 | 244 132                                             | 276 520             | 279 708             |
| Bulk purchases                                              | 2   | 1 009 033       | 1 236 265       | 1 401 993       | 1 602 367            | 1 602 367       | 1 602 367          | -                 | 1 744 580                                           | 1 882 346           | 2 030 025           |
| Other Materials                                             | 8   | -               | 177 943         | 161 778         | 309 900              | 354 186         | 354 186            | -                 | 419 268                                             | 449 946             | 484 828             |
| Contracted services                                         |     | 97 412          | 129 703         | 189 610         | 288 081              | 333 435         | 333 435            | -                 | 334 380                                             | 342 460             | 355 419             |
| Transfers and grants                                        |     | 8 003           | 80 514          | 7 476           | 121 889              | 129 889         | 129 889            | -                 | 161 255                                             | 160 469             | 173 193             |
| Other expenditure                                           | 4,5 | 381 822         | 358 367         | 469 336         | 894 363              | 973 817         | 973 817            | -                 | 904 720                                             | 953 164             | 990 080             |
| Loss on disposal of PPE                                     |     | -               | 3               | 706             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 2 986 176       | 3 821 255       | 4 011 663       | 5 368 473            | 5 419 122       | 5 419 122          | -                 | 5 924 047                                           | 6 328 635           | 6 710 036           |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 328 548         | 450 845         | 526 565         | 686 388              | 862 422         | 862 422            | -                 | 756 633                                             | 720 785             | 766 932             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 238 337         | 350 924         | 570 499         | 825 290              | 1 242 033       | 1 242 033          | -                 | 1 145 180                                           | 1 129 712           | 1 201 683           |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 238 337         | 350 924         | 570 499         | 825 290              | 1 242 033       | 1 242 033          | -                 | 1 145 180                                           | 1 129 712           | 1 201 683           |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 238 337         | 350 924         | 570 499         | 825 290              | 1 242 033       | 1 242 033          | -                 | 1 145 180                                           | 1 129 712           | 1 201 683           |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 238 337         | 350 924         | 570 499         | 825 290              | 1 242 033       | 1 242 033          | -                 | 1 145 180                                           | 1 129 712           | 1 201 683           |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Letsemeng(FS161) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Free State: Letsheng (FS2017) - Table A4 Budgeted Financial Performance (Revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                               | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                               | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                            | 2   | 4 247           | 5 350           | 7 295           | 6 739                | 6 739           | 6 739              | -                 | 7 157                                               | 7 579               | 7 996               |
| Property rates - penalties and collection charges                                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                     | 2   | 13 349          | 14 516          | 18 586          | 22 642               | 22 642          | 22 642             | -                 | 23 503                                              | 26 019              | 27 871              |
| Service charges - water revenue                                                                                                                                           | 2   | 5 051           | 5 302           | 11 977          | 7 695                | 7 696           | 7 696              | -                 | 8 173                                               | 8 655               | 9 131               |
| Service charges - sanitation revenue                                                                                                                                      | 2   | 2 418           | 2 466           | 4 819           | 6 939                | 6 939           | 6 939              | -                 | 7 369                                               | 7 804               | 8 233               |
| Service charges - refuse revenue                                                                                                                                          | 2   | 2 235           | 2 258           | 11 186          | 6 946                | 6 946           | 6 946              | -                 | 7 376                                               | 7 812               | 8 241               |
| Service charges - other                                                                                                                                                   |     | -               | -               | 3               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                        |     | 296             | 355             | 302             | 424                  | 424             | 424                | -                 | 427                                                 | 452                 | 477                 |
| Interest earned - external investments                                                                                                                                    |     | 1 967           | 3 001           | 3 429           | 1 352                | 1 352           | 1 352              | -                 | 3 500                                               | 3 707               | 3 910               |
| Interest earned - outstanding debtors                                                                                                                                     |     | 1 424           | 428             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                                                                                                                                        |     | 2               | 5               | 391             | 25                   | 25              | 25                 | -                 | 27                                                  | 28                  | 30                  |
| Fines                                                                                                                                                                     |     | -               | -               | 49              | 88                   | 88              | 88                 | -                 | 95                                                  | 101                 | 106                 |
| Licences and permits                                                                                                                                                      |     | -               | -               | 2               | 6                    | 6               | 6                  | -                 | 6                                                   | 6                   | 7                   |
| Agency services                                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                        |     | 45 845          | 48 782          | 54 673          | 53 974               | 53 974          | 53 974             | -                 | 53 929                                              | 53 772              | 51 159              |
| Other own revenue                                                                                                                                                         | 2   | 542             | 322             | 597             | 1 781                | 1 781           | 1 781              | -                 | 964                                                 | 969                 | 1 023               |
| Gains on disposal of PPE                                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                          |     | <b>77 377</b>   | <b>82 785</b>   | <b>113 308</b>  | <b>108 610</b>       | <b>108 610</b>  | <b>108 610</b>     | <b>-</b>          | <b>112 525</b>                                      | <b>116 903</b>      | <b>118 184</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                    | 2   | 21 767          | 25 382          | 25 459          | 35 971               | 34 077          | 34 077             | -                 | 37 975                                              | 44 154              | 46 991              |
| Remuneration of councillors                                                                                                                                               |     | 2 096           | 2 425           | 2 798           | 3 575                | 3 575           | 3 575              | -                 | 3 700                                               | 3 937               | 4 189               |
| Debt impairment                                                                                                                                                           | 3   | 9 926           | 7 056           | -               | 5 296                | 5 296           | 5 296              | -                 | 2 915                                               | 3 087               | 3 257               |
| Depreciation and asset impairment                                                                                                                                         | 2   | 21 835          | 21 930          | 19 977          | 6 438                | 6 439           | 6 439              | -                 | 11 700                                              | 12 391              | 13 072              |
| Finance charges                                                                                                                                                           |     | 1 351           | 4 383           | 3 703           | 68                   | 118             | 118                | -                 | 125                                                 | 133                 | 140                 |
| Bulk purchases                                                                                                                                                            | 2   | 14 711          | 17 097          | 19 916          | 20 701               | 22 701          | 22 701             | -                 | 24 109                                              | 25 531              | 26 936              |
| Other Materials                                                                                                                                                           | 8   | -               | -               | 37              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                       |     | -               | -               | 26 686          | 3 622                | 7 832           | 7 832              | -                 | 4 949                                               | 5 241               | 5 529               |
| Transfers and grants                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                         | 4,5 | 19 718          | 26 849          | 20 042          | 36 529               | 35 063          | 35 063             | -                 | 35 226                                              | 37 277              | 39 368              |
| Loss on disposal of PPE                                                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                  |     | <b>91 404</b>   | <b>105 122</b>  | <b>118 618</b>  | <b>112 200</b>       | <b>115 101</b>  | <b>115 101</b>     | <b>-</b>          | <b>120 699</b>                                      | <b>131 751</b>      | <b>139 482</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                            |     | 21 920          | 22 733          | 23 167          | 42 306               | -               | -                  | -                 | 35 889                                              | 79 381              | 87 993              |
| Contributions recognised - capital                                                                                                                                        | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                        |     | 2 348           | 283             | -               | 2 506                | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                        |     | <b>10 241</b>   | <b>680</b>      | <b>17 857</b>   | <b>41 222</b>        | <b>(6 491)</b>  | <b>(6 491)</b>     | <b>-</b>          | <b>27 715</b>                                       | <b>64 533</b>       | <b>66 695</b>       |
| Taxation                                                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                   |     | <b>10 241</b>   | <b>680</b>      | <b>17 857</b>   | <b>41 222</b>        | <b>(6 491)</b>  | <b>(6 491)</b>     | <b>-</b>          | <b>27 715</b>                                       | <b>64 533</b>       | <b>66 695</b>       |
| Attributable to minorities                                                                                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                     |     | <b>10 241</b>   | <b>680</b>      | <b>17 857</b>   | <b>41 222</b>        | <b>(6 491)</b>  | <b>(6 491)</b>     | <b>-</b>          | <b>27 715</b>                                       | <b>64 533</b>       | <b>66 695</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                                  | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                     |     | <b>10 241</b>   | <b>680</b>      | <b>17 857</b>   | <b>41 222</b>        | <b>(6 491)</b>  | <b>(6 491)</b>     | <b>-</b>          | <b>27 715</b>                                       | <b>64 533</b>       | <b>66 695</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



Free State: Kopanong(FS162) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 7 515           | 7 539           | -               | 16 535               | 16 535          | 16 535             | -                 | 15 539                                              | 16 472              | 17 131              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 30 948          | 39 977          | -               | 50 583               | 50 583          | 50 583             | -                 | 56 736                                              | 60 140              | 62 545              |
| Service charges - water revenue                             | 2   | 7 648           | 7 978           | -               | 14 959               | 14 959          | 14 959             | -                 | 16 500                                              | 17 490              | 18 189              |
| Service charges - sanitation revenue                        | 2   | 8 291           | 8 779           | -               | 10 014               | 10 014          | 10 014             | -                 | 11 362                                              | 12 043              | 12 525              |
| Service charges - refuse revenue                            | 2   | 6 021           | 6 336           | -               | 7 282                | 7 282           | 7 282              | -                 | 8 375                                               | 8 878               | 9 233               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 998             | 1 067           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                      |     | 256             | 454             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - outstanding debtors                       |     | 3 408           | 5 191           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 130             | 88              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 80 454          | 82 165          | -               | 92 086               | 92 086          | 92 086             | -                 | 86 261                                              | 91 437              | 95 094              |
| Other own revenue                                           | 2   | 2 229           | 2 617           | -               | 16 646               | 16 646          | 16 646             | -                 | 23 189                                              | 24 580              | 25 563              |
| Gains on disposal of PPE                                    |     | -               | 37              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 147 898         | 162 227         | -               | 208 106              | 208 106         | 208 106            | -                 | 217 962                                             | 231 040             | 240 281             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 54 129          | 67 296          | -               | 76 214               | 76 214          | 76 214             | -                 | 78 874                                              | 83 606              | 86 950              |
| Remuneration of councillors                                 |     | 3 434           | 3 646           | -               | 4 320                | 4 320           | 4 320              | -                 | 4 500                                               | 4 770               | 4 961               |
| Debt impairment                                             | 3   | 14 784          | 23 878          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 46 428          | 42 430          | -               | 42 232               | 42 232          | 42 232             | -                 | 78 010                                              | 82 664              | 85 973              |
| Finance charges                                             |     | 2 147           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 39 213          | 47 982          | -               | 52 826               | 52 826          | 52 826             | -                 | 59 546                                              | 63 119              | 65 644              |
| Other Materials                                             | 8   | 3 681           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 573             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 31 497          | 45 218          | -               | 74 747               | 74 747          | 74 747             | -                 | 75 042                                              | 79 545              | 82 726              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 195 886         | 230 450         | -               | 250 339              | 250 339         | 250 339            | -                 | 295 972                                             | 313 703             | 326 254             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (47 988)        | (68 223)        | -               | (42 233)             | (42 233)        | (42 233)           | -                 | (78 010)                                            | (82 663)            | (85 973)            |
| Contributions recognised - capital                          |     | 37 053          | 29 247          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (10 934)        | (38 976)        | -               | (42 233)             | (42 233)        | (42 233)           | -                 | (78 010)                                            | (82 663)            | (85 973)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (10 934)        | (38 976)        | -               | (42 233)             | (42 233)        | (42 233)           | -                 | (78 010)                                            | (82 663)            | (85 973)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (10 934)        | (38 976)        | -               | (42 233)             | (42 233)        | (42 233)           | -                 | (78 010)                                            | (82 663)            | (85 973)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (10 934)        | (38 976)        | -               | (42 233)             | (42 233)        | (42 233)           | -                 | (78 010)                                            | (82 663)            | (85 973)            |

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Mohokare(FS163) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 6 063           | 5 413           | 6 372           | 9 269                | 13 406          | 13 406             | -                 | 13 971                                              | 15 368              | 16 904              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | 2                    | -               | -                  | -                 | 616                                                 | 677                 | 745                 |
| Service charges - electricity revenue                       | 2   | 12 041          | 16 686          | 20 658          | 20 000               | 20 000          | 20 000             | -                 | 23 500                                              | 25 850              | 28 435              |
| Service charges - water revenue                             | 2   | 6 720           | 8 589           | 10 056          | 8 522                | 9 500           | 9 500              | -                 | 9 900                                               | 10 890              | 11 979              |
| Service charges - sanitation revenue                        | 2   | 5 728           | 6 351           | 6 224           | 6 796                | 8 350           | 8 350              | -                 | 8 701                                               | 9 571               | 10 529              |
| Service charges - refuse revenue                            | 2   | 3 787           | 4 222           | 4 142           | 4 248                | 5 604           | 5 604              | -                 | 5 839                                               | 6 423               | 7 066               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 657             | 632             | 455             | 2 469                | 571             | 571                | -                 | 602                                                 | 645                 | 688                 |
| Interest earned - external investments                      |     | 32              | 141             | 118             | 2                    | 6               | 6                  | -                 | 7                                                   | 7                   | 7                   |
| Interest earned - outstanding debtors                       |     | 226             | 273             | 3 965           | -                    | 498             | 498                | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | 2               | 3               | 8               | 9                    | 9               | 9                  | -                 | 10                                                  | 11                  | 12                  |
| Fines                                                       |     | 156             | 157             | 59              | 3 000                | 500             | 500                | -                 | 3 000                                               | 3 177               | 3 352               |
| Licences and permits                                        |     | 4               | 0               | -               | 0                    | 0               | 0                  | -                 | 0                                                   | 0                   | 0                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 52 882          | 50 697          | 57 347          | 59 125               | 51 125          | 51 125             | -                 | 59 508                                              | 59 962              | 59 122              |
| Other own revenue                                           | 2   | 2 776           | 773             | 4 615           | 6 514                | 4 586           | 4 586              | -                 | 6 678                                               | 7 281               | 7 998               |
| Gains on disposal of PPE                                    |     | -               | 76              | 40              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 91 073          | 94 013          | 114 059         | 119 957              | 114 156         | 114 156            | -                 | 132 332                                             | 139 862             | 146 837             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 30 691          | 35 363          | 40 929          | 49 016               | 47 363          | 47 363             | -                 | 52 491                                              | 55 651              | 59 468              |
| Remuneration of councillors                                 |     | 2 209           | 2 600           | 2 845           | 2 963                | 2 986           | 2 986              | -                 | 3 183                                               | 3 403               | 3 638               |
| Debt impairment                                             | 3   | 15 271          | 31 110          | 14 209          | 4 748                | 5 610           | 5 610              | -                 | 9 563                                               | 10 041              | 10 041              |
| Depreciation and asset impairment                           | 2   | 21 078          | 21 630          | 21 960          | 21 952               | 27 952          | 27 952             | -                 | 28 427                                              | 31 270              | 34 397              |
| Finance charges                                             |     | 2 437           | 2 080           | 1 345           | 537                  | 239             | 239                | -                 | 2 504                                               | 2 652               | 2 798               |
| Bulk purchases                                              | 2   | 16 137          | 14 212          | 18 119          | 16 000               | 16 000          | 16 000             | -                 | 18 000                                              | 19 800              | 21 780              |
| Other Materials                                             | 8   | -               | -               | -               | 7 544                | 5 098           | 5 098              | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 8 020           | 5 420           | 6 146           | 312                  | -               | -                  | -                 | 89                                                  | 94                  | 99                  |
| Transfers and grants                                        |     | 4 156           | 1 091           | 6 952           | 5 850                | 10 390          | 10 390             | -                 | 5 763                                               | 6 183               | 6 620               |
| Other expenditure                                           | 4,5 | 20 201          | 22 447          | 24 756          | 24 469               | 24 572          | 24 572             | -                 | 38 376                                              | 39 794              | 42 255              |
| Loss on disposal of PPE                                     |     | -               | 131             | 401             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 120 201         | 136 086         | 137 661         | 133 391              | 140 210         | 140 210            | -                 | 158 397                                             | 168 889             | 181 096             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 15 308          | 24 660          | 34 913          | 41 887               | 40 787          | 40 787             | -                 | 65 192                                              | 91 009              | 28 902              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | 50 820               | 43 198          | 43 198             | -                 | 72 436                                              | 94 947              | 33 006              |
| Surplus/(Deficit) after capital transfers and contributions |     | (13 821)        | (17 413)        | 11 310          | 79 273               | 57 931          | 57 931             | -                 | 111 563                                             | 156 930             | 27 649              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (13 821)        | (17 413)        | 11 310          | 79 273               | 57 931          | 57 931             | -                 | 111 563                                             | 156 930             | 27 649              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (13 821)        | (17 413)        | 11 310          | 79 273               | 57 931          | 57 931             | -                 | 111 563                                             | 156 930             | 27 649              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (13 821)        | (17 413)        | 11 310          | 79 273               | 57 931          | 57 931             | -                 | 111 563                                             | 156 930             | 27 649              |

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Naledi (Fs)(FS164) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 1 428           | 3 790           | -               | 4 272                | 4 272           | 4 272              | -                 | 4 537                                               | 4 805               | 5 069               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 13 621          | 16 125          | -               | 22 841               | 22 841          | 22 841             | -                 | 24 570                                              | 26 635              | 29 090              |
| Service charges - water revenue                             | 2   | 3 546           | 3 803           | -               | 4 084                | 4 084           | 4 084              | -                 | 4 337                                               | 4 593               | 4 846               |
| Service charges - sanitation revenue                        | 2   | 3 860           | 3 550           | -               | 3 790                | 3 790           | 3 790              | -                 | 4 025                                               | 4 263               | 4 497               |
| Service charges - refuse revenue                            | 2   | 2 812           | 2 484           | -               | 2 588                | 2 588           | 2 588              | -                 | 2 749                                               | 2 911               | 3 071               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 337             | 283             | -               | 329                  | 329             | 329                | -                 | 356                                                 | 370                 | 390                 |
| Interest earned - external investments                      |     | 2               | 120             | -               | 136                  | 136             | 136                | -                 | 73                                                  | 78                  | 82                  |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | 6               | 3               | -               | 5                    | 5               | 5                  | -                 | 5                                                   | 6                   | 6                   |
| Fines                                                       |     | -               | -               | -               | 7                    | 7               | 7                  | -                 | 2                                                   | 2                   | 2                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 37 864          | 36 374          | -               | 40 740               | 40 740          | 40 740             | -                 | 43 045                                              | 43 852              | 43 333              |
| Other own revenue                                           | 2   | 2 270           | 17 831          | -               | 7 885                | 7 885           | 7 885              | -                 | 5 848                                               | 6 058               | 7 531               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 65 747          | 84 364          | -               | 86 677               | 86 677          | 86 677             | -                 | 89 548                                              | 93 572              | 97 917              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 21 814          | 21 582          | -               | 27 842               | 27 842          | 27 842             | -                 | 31 544                                              | 33 563              | 35 711              |
| Remuneration of councillors                                 |     | 1 583           | 1 726           | -               | 1 818                | 1 818           | 1 818              | -                 | 2 396                                               | 2 396               | 2 396               |
| Debt impairment                                             | 3   | 14 576          | 449             | -               | 5 000                | 5 000           | 5 000              | -                 | 2 000                                               | 2 000               | 2 000               |
| Depreciation and asset impairment                           | 2   | 26 487          | 19 138          | -               | 1 500                | 1 500           | 1 500              | -                 | 1 500                                               | 1 500               | 1 500               |
| Finance charges                                             |     | 2 719           | 2 716           | -               | 55                   | 55              | 55                 | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 16 003          | 14 792          | -               | 32 171               | 32 171          | 32 171             | -                 | 30 397                                              | 32 531              | 34 800              |
| Other Materials                                             | 8   | 1 874           | 1 883           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | 2 530                | 2 530           | 2 530              | -                 | 1 942                                               | 2 034               | 2 125               |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | 5 558                                               | 6 268               | 7 260               |
| Other expenditure                                           | 4,5 | 19 896          | 14 544          | -               | 15 438               | 15 438          | 15 438             | -                 | 13 992                                              | 12 752              | 11 734              |
| Loss on disposal of PPE                                     |     | -               | 865             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 104 952         | 77 695          | -               | 86 353               | 86 353          | 86 353             | -                 | 89 329                                              | 93 045              | 97 527              |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 11 764          | 11 280          | -               | 29 337               | 29 337          | 29 337             | -                 | 21 317                                              | 23 946              | 19 865              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | (27 441)        | 17 950          | -               | 29 660               | 29 660          | 29 660             | -                 | 21 535                                              | 24 473              | 20 255              |
| Surplus/(Deficit) after capital transfers and contributions |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (27 441)        | 17 950          | -               | 29 660               | 29 660          | 29 660             | -                 | 21 535                                              | 24 473              | 20 255              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (27 441)        | 17 950          | -               | 29 660               | 29 660          | 29 660             | -                 | 21 535                                              | 24 473              | 20 255              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (27 441)        | 17 950          | -               | 29 660               | 29 660          | 29 660             | -                 | 21 535                                              | 24 473              | 20 255              |

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Xhariep(DC16) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 291             | 367             | 433             | 341                  | 341             | 341                | -                 | 469                                                 | 515                 | 567                 |
| Interest earned - external investments                      |     | 181             | 731             | 284             | 129                  | 129             | 129                | -                 | 104                                                 | 114                 | 126                 |
| Interest earned - outstanding debtors                       |     | 201             | -               | -               | 11                   | -               | -                  | -                 | 12                                                  | 13                  | 15                  |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 44 886          | 88 276          | 40 588          | 59 971               | 59 340          | 59 340             | -                 | 62 992                                              | 69 291              | 76 220              |
| Other own revenue                                           | 2   | 16              | 1 504           | 73              | 104                  | 104             | 104                | -                 | 629                                                 | 65                  | 71                  |
| Gains on disposal of PPE                                    |     | -               | 22              | (22)            | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 45 577          | 90 900          | 41 355          | 60 555               | 59 913          | 59 913             | -                 | 64 205                                              | 69 999              | 76 999              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 20 002          | 24 586          | 30 159          | 34 411               | 32 100          | 32 100             | -                 | 39 165                                              | 42 422              | 45 955              |
| Remuneration of councillors                                 |     | 2 566           | 2 895           | 3 318           | 3 240                | 3 240           | 3 240              | -                 | 4 697                                               | 5 026               | 5 377               |
| Debt impairment                                             | 3   | (660)           | 28              | 10 778          | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 1 394           | 2 307           | 3 648           | 3 867                | -               | -                  | -                 | 3 500                                               | 3 850               | 4 235               |
| Finance charges                                             |     | 497             | 308             | 287             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | 600                  | -               | -                  | -                 | 500                                                 | 550                 | 605                 |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 15 343          | 37 938          | 22 556          | 20 739               | 25 067          | 25 067             | -                 | 18 672                                              | 20 539              | 22 593              |
| Loss on disposal of PPE                                     |     | 45              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 39 187          | 68 061          | 70 745          | 62 856               | 60 406          | 60 406             | -                 | 66 534                                              | 72 387              | 78 766              |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Masilonyana(FS181) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 12 920          | 12 941          | 11 146          | 10 980               | 16 280          | 16 280             | -                 | 17 908                                              | 19 699              | 21 669              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 15 573          | 15 168          | 21 818          | 25 527               | 21 527          | 21 527             | -                 | 24 415                                              | 26 856              | 29 542              |
| Service charges - water revenue                             | 2   | 11 373          | 13 406          | 15 760          | 24 457               | 24 957          | 24 957             | -                 | 22 519                                              | 24 771              | 27 248              |
| Service charges - sanitation revenue                        | 2   | 12 623          | 16 086          | 18 290          | 13 939               | 16 739          | 16 739             | -                 | 18 413                                              | 20 254              | 22 280              |
| Service charges - refuse revenue                            | 2   | 6 358           | 8 447           | 9 066           | 6 333                | 8 033           | 8 033              | -                 | 8 836                                               | 9 720               | 10 692              |
| Service charges - other                                     |     | 3               | 4               | 3               | -                    | (2 043)         | (2 043)            | -                 | 129                                                 | 112                 | 310                 |
| Rental of facilities and equipment                          |     | 143             | 387             | 142             | 50                   | 51              | 51                 | -                 | 49                                                  | 49                  | 49                  |
| Interest earned - external investments                      |     | 534             | 783             | 439             | 339                  | 339             | 339                | -                 | 1                                                   | 1                   | 2                   |
| Interest earned - outstanding debtors                       |     | 425             | -               | 13 286          | 13 200               | 6 000           | 6 000              | -                 | 6 510                                               | 8 250               | 9 075               |
| Dividends received                                          |     | 2               | 6               | 6               | 11                   | 71              | 71                 | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 50              | 57              | 49              | 225                  | 225             | 225                | -                 | 248                                                 | 272                 | 299                 |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 91 776          | 74 749          | 83 685          | 86 121               | 86 121          | 86 121             | -                 | 93 392                                              | 90 136              | 91 979              |
| Other own revenue                                           | 2   | 1 003           | 729             | 3 375           | 7 719                | 2 004           | 2 004              | -                 | 263                                                 | -                   | -                   |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 152 785         | 142 763         | 177 066         | 188 901              | 180 304         | 180 304            | -                 | 192 683                                             | 200 121             | 213 144             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 46 129          | 47 562          | 55 842          | 67 506               | 62 537          | 62 537             | -                 | 64 554                                              | 68 944              | 73 632              |
| Remuneration of councillors                                 |     | 4 804           | 5 052           | 4 648           | 6 285                | 6 285           | 6 285              | -                 | 6 712                                               | 7 169               | 7 656               |
| Debt impairment                                             | 3   | 23 666          | 20 593          | 25 890          | 29 533               | 6 579           | 6 579              | -                 | 11 869                                              | 12 119              | 9 121               |
| Depreciation and asset impairment                           | 2   | 1 759           | 493 027         | 26 017          | 2 006                | 2 006           | 2 006              | -                 | 1 007                                               | 1 108               | 1 219               |
| Finance charges                                             |     | 2 967           | 2 529           | 1 085           | 424                  | 424             | 424                | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 22 105          | 25 991          | 31 973          | 27 416               | 36 635          | 36 635             | -                 | 35 298                                              | 37 069              | 38 976              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | 30                                                  | 33                  | 36                  |
| Transfers and grants                                        |     | -               | -               | -               | 18 239               | 18 239          | 18 239             | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 30 078          | 35 128          | 34 351          | 31 714               | 44 591          | 44 591             | -                 | 60 522                                              | 65 558              | 69 285              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 131 508         | 629 881         | 179 805         | 183 123              | 177 296         | 177 296            | -                 | 179 993                                             | 192 000             | 199 925             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 21 277          | (487 119)       | (2 739)         | 5 778                | 3 008           | 3 008              | -                 | 12 690                                              | 8 121               | 13 219              |
| Contributions recognised - capital                          |     | 25 211          | 30 322          | 36 782          | 55 271               | -               | -                  | -                 | 67 212                                              | 82 070              | 90 937              |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 46 488          | (456 797)       | 34 043          | 61 049               | 3 008           | 3 008              | -                 | 79 902                                              | 90 191              | 104 156             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 46 488          | (456 797)       | 34 043          | 61 049               | 3 008           | 3 008              | -                 | 79 902                                              | 90 191              | 104 156             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 46 488          | (456 797)       | 34 043          | 61 049               | 3 008           | 3 008              | -                 | 79 902                                              | 90 191              | 104 156             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 46 488          | (456 797)       | 34 043          | 61 049               | 3 008           | 3 008              | -                 | 79 902                                              | 90 191              | 104 156             |

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Tokologo(FS182) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Free State: Tokologo (P3162) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/2015) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                             | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                             | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                          | 2   | 1 701           | 2 350           | 2 871           | 2 871                | 2 871           | 2 871              | -                 | 3 624                                               | 3 838               | 4 049               |
| Property rates - penalties and collection charges                                                                                                                       |     | -               | 125             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                   | 2   | 9 169           | 10 002          | 11 860          | 11 860               | 11 860          | 11 860             | -                 | 10 480                                              | 11 099              | 11 709              |
| Service charges - water revenue                                                                                                                                         | 2   | 460             | 1 125           | 1 191           | 1 191                | 1 191           | 1 191              | -                 | 3 476                                               | 3 681               | 3 884               |
| Service charges - sanitation revenue                                                                                                                                    | 2   | 2 884           | 3 031           | 3 209           | 3 209                | 3 209           | 3 209              | -                 | 3 178                                               | 3 366               | 3 551               |
| Service charges - refuse revenue                                                                                                                                        | 2   | 1 845           | 1 960           | 2 076           | 2 076                | 2 076           | 2 076              | -                 | 2 038                                               | 2 158               | 2 277               |
| Service charges - other                                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                      |     | 215             | 214             | 251             | 251                  | 251             | 251                | -                 | 378                                                 | 400                 | 422                 |
| Interest earned - external investments                                                                                                                                  |     | 1 165           | 500             | 424             | 424                  | 424             | 424                | -                 | 449                                                 | 475                 | 501                 |
| Interest earned - outstanding debtors                                                                                                                                   |     | 509             | -               | 100             | 100                  | 100             | 100                | -                 | 1 007                                               | 1 067               | 1 126               |
| Dividends received                                                                                                                                                      |     | 2               | -               | 3               | 3                    | 3               | 3                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                   |     | 116             | 75              | 80              | 80                   | 80              | 80                 | -                 | 93                                                  | 99                  | 104                 |
| Licences and permits                                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                      |     | 39 975          | 41 292          | 48 385          | 48 641               | 48 641          | 48 641             | -                 | 47 471                                              | 50 272              | 53 037              |
| Other own revenue                                                                                                                                                       | 2   | 397             | 443             | 434             | 434                  | 434             | 434                | -                 | 389                                                 | 411                 | 434                 |
| Gains on disposal of PPE                                                                                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                        |     | <b>58 439</b>   | <b>61 116</b>   | <b>70 884</b>   | <b>71 140</b>        | <b>71 140</b>   | <b>71 140</b>      | <b>-</b>          | <b>72 583</b>                                       | <b>76 865</b>       | <b>81 093</b>       |
| <b>Expenditure By Type</b>                                                                                                                                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                  | 2   | 20 329          | 23 854          | 24 320          | 29 886               | 29 886          | 29 886             | -                 | 28 706                                              | 30 399              | 32 071              |
| Remuneration of councillors                                                                                                                                             |     | 1 497           | 1 981           | 1 991           | 2 097                | 2 097           | 2 097              | -                 | 2 082                                               | 2 228               | 2 384               |
| Debt impairment                                                                                                                                                         | 3   | 24 645          | 1 300           | 2 828           | 2 977                | 2 977           | 2 977              | -                 | 506                                                 | 535                 | 565                 |
| Depreciation and asset impairment                                                                                                                                       | 2   | 1 382           | 532             | 4 147           | 4 353                | 4 353           | 4 353              | -                 | 2 610                                               | 2 764               | 2 916               |
| Finance charges                                                                                                                                                         |     | 99              | 200             | 150             | 158                  | 158             | 158                | -                 | 261                                                 | 276                 | 291                 |
| Bulk purchases                                                                                                                                                          | 2   | 10 849          | 11 000          | 12 901          | 14 643               | 14 643          | 14 643             | -                 | 17 242                                              | 18 260              | 19 264              |
| Other Materials                                                                                                                                                         | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                     |     | 4 781           | -               | 13 997          | 7 335                | 7 335           | 7 335              | -                 | 6 101                                               | 6 461               | 6 816               |
| Transfers and grants                                                                                                                                                    |     | 1 346           | 840             | 942             | 992                  | 992             | 992                | -                 | 1 337                                               | 1 416               | 1 494               |
| Other expenditure                                                                                                                                                       | 4,5 | 15 242          | 21 110          | 9 259           | 8 610                | 8 610           | 8 610              | -                 | 13 737                                              | 14 548              | 15 348              |
| Loss on disposal of PPE                                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                |     | <b>80 170</b>   | <b>60 816</b>   | <b>70 534</b>   | <b>71 051</b>        | <b>71 051</b>   | <b>71 051</b>      | <b>-</b>          | <b>72 582</b>                                       | <b>76 887</b>       | <b>81 149</b>       |
| <b>Surplus/(Deficit)</b>                                                                                                                                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|                                                                                                                                                                         |     | <b>(21 731)</b> | <b>300</b>      | <b>350</b>      | <b>89</b>            | <b>89</b>       | <b>89</b>          | <b>-</b>          | <b>1</b>                                            | <b>(21)</b>         | <b>(56)</b>         |
| Transfers recognised - capital                                                                                                                                          | 6   | 44 865          | 69 687          | 57 575          | 57 354               | 57 354          | 57 354             | -                 | 29 155                                              | 30 875              | 32 573              |
| Contributions recognised - capital                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                      |     | <b>23 134</b>   | <b>69 987</b>   | <b>57 925</b>   | <b>57 443</b>        | <b>57 443</b>   | <b>57 443</b>      | <b>-</b>          | <b>29 157</b>                                       | <b>30 854</b>       | <b>32 517</b>       |
| Taxation                                                                                                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                 |     | <b>23 134</b>   | <b>69 987</b>   | <b>57 925</b>   | <b>57 443</b>        | <b>57 443</b>   | <b>57 443</b>      | <b>-</b>          | <b>29 157</b>                                       | <b>30 854</b>       | <b>32 517</b>       |
| Attributable to minorities                                                                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                   |     | <b>23 134</b>   | <b>69 987</b>   | <b>57 925</b>   | <b>57 443</b>        | <b>57 443</b>   | <b>57 443</b>      | <b>-</b>          | <b>29 157</b>                                       | <b>30 854</b>       | <b>32 517</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                                | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                   |     | <b>23 134</b>   | <b>69 987</b>   | <b>57 925</b>   | <b>57 443</b>        | <b>57 443</b>   | <b>57 443</b>      | <b>-</b>          | <b>29 157</b>                                       | <b>30 854</b>       | <b>32 517</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Tswelopele(FS183) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Free State: (Tselepele) (3103) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 20141030) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                              | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                              | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                           | 2   | 5 068           | 6 571           | 7 478           | 3 485                | 3 485           | 3 485              | -                 | 4 358                                               | 4 794               | 5 273               |
| Property rates - penalties and collection charges                                                                                                                        |     | -               | -               | 1               | 600                  | 600             | 600                | -                 | 600                                                 | 600                 | 600                 |
| Service charges - electricity revenue                                                                                                                                    | 2   | 13 088          | 15 760          | 19 646          | 21 703               | 21 703          | 21 703             | -                 | 23 977                                              | 26 375              | 29 012              |
| Service charges - water revenue                                                                                                                                          | 2   | 4 981           | 5 112           | 4 915           | 5 312                | 5 312           | 5 312              | -                 | 5 619                                               | 6 181               | 6 799               |
| Service charges - sanitation revenue                                                                                                                                     | 2   | 4 443           | 4 441           | 4 926           | 4 893                | 4 893           | 4 893              | -                 | 5 480                                               | 6 028               | 6 631               |
| Service charges - refuse revenue                                                                                                                                         | 2   | 2 385           | 2 442           | 2 715           | 2 763                | 2 763           | 2 763              | -                 | 3 095                                               | 3 405               | 3 745               |
| Service charges - other                                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                       |     | 440             | 390             | 883             | 625                  | 625             | 625                | -                 | 688                                                 | 694                 | 111                 |
| Interest earned - external investments                                                                                                                                   |     | 738             | 816             | 419             | 420                  | 420             | 420                | -                 | 760                                                 | 811                 | 862                 |
| Interest earned - outstanding debtors                                                                                                                                    |     | 341             | 265             | 104             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                                                                                                                                       |     | -               | 69              | 259             | 100                  | 100             | 100                | -                 | 100                                                 | 100                 | 100                 |
| Fines                                                                                                                                                                    |     | 133             | 96              | 259             | 195                  | 195             | 195                | -                 | 375                                                 | 386                 | 419                 |
| Licences and permits                                                                                                                                                     |     | 8               | 1               | 1               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                                                          |     | -               | -               | 195             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                       |     | 50 753          | 58 193          | 65 740          | 65 449               | 65 449          | 65 449             | -                 | 66 028                                              | 65 384              | 62 029              |
| Other own revenue                                                                                                                                                        | 2   | 2 151           | 1 522           | 1 065           | 1 546                | 1 546           | 1 546              | -                 | 1 063                                               | 1 925               | 2 226               |
| Gains on disposal of PPE                                                                                                                                                 |     | -               | -               | 159             | 200                  | 200             | 200                | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                         |     | <b>84 529</b>   | <b>95 678</b>   | <b>108 765</b>  | <b>107 291</b>       | <b>107 291</b>  | <b>107 291</b>     | <b>-</b>          | <b>112 142</b>                                      | <b>116 682</b>      | <b>117 807</b>      |
| <b>Expenditure By Type</b>                                                                                                                                               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                   | 2   | 31 250          | 32 664          | 38 525          | 43 516               | 43 516          | 43 516             | -                 | 45 881                                              | 47 258              | 48 164              |
| Remuneration of councillors                                                                                                                                              |     | 3 723           | 3 670           | 4 025           | 4 859                | 4 859           | 4 859              | -                 | 4 794                                               | 5 101               | 5 427               |
| Debt impairment                                                                                                                                                          | 3   | 7 359           | 6 260           | 4 113           | 2 501                | 2 501           | 2 501              | -                 | 2 501                                               | 2 571               | 2 648               |
| Depreciation and asset impairment                                                                                                                                        | 2   | 22 820          | 19 753          | 19 331          | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Finance charges                                                                                                                                                          |     | 2 060           | 1 998           | 3 587           | 2 107                | 2 107           | 2 107              | -                 | 2 082                                               | 2 107               | 2 107               |
| Bulk purchases                                                                                                                                                           | 2   | 17 647          | 24 839          | 28 338          | 21 750               | 21 750          | 21 750             | -                 | 22 100                                              | 22 998              | 23 418              |
| Other Materials                                                                                                                                                          | 8   | -               | -               | -               | 5 782                | 5 782           | 5 782              | -                 | 5 870                                               | 6 777               | 6 959               |
| Contracted services                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                                                                                                                                     |     | -               | -               | -               | 4 600                | 4 600           | 4 600              | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                        | 4,5 | 21 686          | 25 130          | 27 688          | 22 009               | 22 009          | 22 009             | -                 | 30 295                                              | 31 429              | 51 604              |
| Loss on disposal of PPE                                                                                                                                                  |     | -               | -               | 67              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                 |     | <b>106 544</b>  | <b>114 316</b>  | <b>125 675</b>  | <b>107 122</b>       | <b>107 122</b>  | <b>107 122</b>     | <b>-</b>          | <b>113 522</b>                                      | <b>118 239</b>      | <b>140 325</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                           | 6   | 14 323          | 39 504          | 32 673          | 28 809               | 28 809          | 28 809             | -                 | 23 703                                              | 16 233              | 16 772              |
| Contributions recognised - capital                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                       |     | <b>(7 693)</b>  | <b>20 867</b>   | <b>15 764</b>   | <b>28 978</b>        | <b>28 978</b>   | <b>28 978</b>      | <b>-</b>          | <b>22 324</b>                                       | <b>14 676</b>       | <b>(5 746)</b>      |
| Taxation                                                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                  |     | <b>(7 693)</b>  | <b>20 867</b>   | <b>15 764</b>   | <b>28 978</b>        | <b>28 978</b>   | <b>28 978</b>      | <b>-</b>          | <b>22 324</b>                                       | <b>14 676</b>       | <b>(5 746)</b>      |
| Attributable to minorities                                                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                    |     | <b>(7 693)</b>  | <b>20 867</b>   | <b>15 764</b>   | <b>28 978</b>        | <b>28 978</b>   | <b>28 978</b>      | <b>-</b>          | <b>22 324</b>                                       | <b>14 676</b>       | <b>(5 746)</b>      |
| Share of surplus/ (deficit) of associate                                                                                                                                 | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                    |     | <b>(7 693)</b>  | <b>20 867</b>   | <b>15 764</b>   | <b>28 978</b>        | <b>28 978</b>   | <b>28 978</b>      | <b>-</b>          | <b>22 324</b>                                       | <b>14 676</b>       | <b>(5 746)</b>      |

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Matjhabeng(FS184) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 200 362         | 152 938         | 176 827         | 162 236              | 162 236         | 162 236            | -                 | 180 514                                             | 194 955             | 210 552             |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 335 534         | 390 709         | 394 390         | 619 151              | 619 151         | 619 151            | -                 | 664 906                                             | 744 695             | 804 270             |
| Service charges - water revenue                             | 2   | 179 833         | 181 973         | 214 470         | 188 507              | 188 507         | 188 507            | -                 | 196 047                                             | 196 047             | 211 731             |
| Service charges - sanitation revenue                        | 2   | 88 274          | 101 055         | 106 640         | 109 332              | 109 332         | 109 332            | -                 | 115 346                                             | 124 573             | 134 539             |
| Service charges - refuse revenue                            | 2   | 54 347          | 63 934          | 67 411          | 61 528               | 61 528          | 61 528             | -                 | 64 912                                              | 70 104              | 75 713              |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 10 085          | 10 492          | 11 234          | 6 457                | 6 457           | 6 457              | -                 | 8 068                                               | 9 085               | 9 812               |
| Interest earned - external investments                      |     | 5 534           | 7 420           | 7 590           | -                    | -               | -                  | -                 | 22 000                                              | -                   | -                   |
| Interest earned - outstanding debtors                       |     | 56 716          | 78 052          | 96 977          | 25 978               | 25 978          | 25 978             | -                 | 86 119                                              | 95 313              | 102 939             |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 2 287           | 3 623           | 2 301           | 6 480                | 6 480           | 6 480              | -                 | 6 892                                               | 7 761               | 8 382               |
| Licences and permits                                        |     | 8               | 8               | 14              | 497                  | 497             | 497                | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | 6 945           | 7 650           | 8 296           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 360 917         | 392 632         | 438 089         | 427 360              | 427 360         | 427 360            | -                 | 417 931                                             | 408 097             | 449 844             |
| Other own revenue                                           | 2   | 25 776          | 21 483          | 21 938          | 80 180               | 80 180          | 80 180             | -                 | 35 091                                              | 39 515              | 42 676              |
| Gains on disposal of PPE                                    |     | 0               | -               | 0               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 1 326 618       | 1 411 968       | 1 546 177       | 1 687 706            | 1 687 706       | 1 687 706          | -                 | 1 797 826                                           | 1 890 147           | 2 050 458           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 386 224         | 442 709         | 494 698         | 501 812              | 501 812         | 501 812            | -                 | 541 980                                             | 596 178             | 643 872             |
| Remuneration of councillors                                 |     | 19 143          | 19 999          | 22 182          | 22 748               | 22 748          | 22 748             | -                 | -                                                   | -                   | -                   |
| Debt impairment                                             | 3   | -               | -               | -               | 300 694              | 300 694         | 300 694            | -                 | 344 918                                             | 340 243             | 490 911             |
| Depreciation and asset impairment                           | 2   | 36 082          | 394 072         | 260 464         | 23 000               | 23 000          | 23 000             | -                 | -                                                   | -                   | -                   |
| Finance charges                                             |     | 14 345          | 4 762           | 3 740           | -                    | -               | -                  | -                 | 95 751                                              | 68 701              | 88 507              |
| Bulk purchases                                              | 2   | 436 038         | 520 781         | 596 165         | 512 775              | 512 775         | 512 775            | -                 | 553 797                                             | 594 794             | 642 377             |
| Other Materials                                             | 8   | 30 875          | 36 536          | 39 505          | -                    | -               | -                  | -                 | 159 911                                             | 185 701             | 200 557             |
| Contracted services                                         |     | 2 727           | 8 045           | 21 160          | 7 500                | 7 500           | 7 500              | -                 | 8 000                                               | 8 000               | 8 000               |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 562 296         | 640 650         | 671 839         | 140 852              | 140 852         | 140 852            | -                 | 249 715                                             | 215 530             | 215 533             |
| Loss on disposal of PPE                                     |     | -               | 290             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 1 487 730       | 2 067 844       | 2 109 752       | 1 509 381            | 1 509 381       | 1 509 381          | -                 | 1 954 072                                           | 2 009 147           | 2 289 757           |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 194 456         | 177 557         | 165 319         | 192 482              | 192 482         | 192 482            | -                 | 156 246                                             | 119 000             | 239 299             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 33 344          | (478 319)       | (398 256)       | 370 808              | 370 808         | 370 808            | -                 | -                                                   | -                   | -                   |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 33 344          | (478 319)       | (398 256)       | 370 808              | 370 808         | 370 808            | -                 | -                                                   | -                   | -                   |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 33 344          | (478 319)       | (398 256)       | 370 808              | 370 808         | 370 808            | -                 | -                                                   | -                   | -                   |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 33 344          | (478 319)       | (398 256)       | 370 808              | 370 808         | 370 808            | -                 | -                                                   | -                   | -                   |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



Free State: Nala(FS185) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 9 804           | 10 947          | -               | 18 418               | 19 626          | 19 626             | -                 | 17 500                                              | 18 533              | 19 552              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | (6 999)         | (6 999)            | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 47 181          | 55 515          | -               | 97 838               | 64 691          | 64 691             | -                 | 74 418                                              | 79 918              | 85 824              |
| Service charges - water revenue                             | 2   | 36 320          | 42 196          | -               | 47 072               | 68 481          | 68 481             | -                 | 70 346                                              | 74 496              | 78 594              |
| Service charges - sanitation revenue                        | 2   | 14 353          | 15 652          | -               | 19 461               | 18 082          | 18 082             | -                 | 32 529                                              | 34 448              | 36 343              |
| Service charges - refuse revenue                            | 2   | 20 282          | 22 088          | -               | 28 156               | 25 526          | 25 526             | -                 | 27 820                                              | 29 461              | 31 082              |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 19              | 10              | -               | 50                   | 50              | 50                 | -                 | 50                                                  | 53                  | 56                  |
| Interest earned - external investments                      |     | 316             | 676             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | 10 520               | -               | -                  | -                 | 4 500                                               | 4 766               | 5 028               |
| Dividends received                                          |     | 3 136           | 3 248           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 51              | 30              | -               | 70                   | 70              | 70                 | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | 1                    | 3               | 3                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 129 999         | 123 826         | -               | 135 210              | 135 210         | 135 210            | -                 | 132 329                                             | 123 668             | 111 282             |
| Other own revenue                                           | 2   | 418             | 4 979           | -               | 5 417                | 5 417           | 5 417              | -                 | 1 267                                               | 1 342               | 1 416               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 261 879         | 279 166         | -               | 362 214              | 330 157         | 330 157            | -                 | 360 760                                             | 366 685             | 369 175             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 75 921          | 83 925          | -               | 102 580              | 103 782         | 103 782            | -                 | 112 082                                             | 121 048             | 130 732             |
| Remuneration of councillors                                 |     | 5 367           | 12 530          | -               | 7 498                | 7 249           | 7 249              | -                 | 7 699                                               | 8 084               | 8 488               |
| Debt impairment                                             | 3   | 72 296          | 96 133          | -               | 52 618               | -               | -                  | -                 | 66 644                                              | 69 976              | 73 475              |
| Depreciation and asset impairment                           | 2   | 17 420          | 4 747           | -               | 22 659               | 84 659          | 84 659             | -                 | 90 000                                              | 94 500              | 100 076             |
| Finance charges                                             |     | 6 860           | 6 507           | -               | 5 138                | -               | -                  | -                 | 8 000                                               | 8 400               | 8 820               |
| Bulk purchases                                              | 2   | 52 663          | 74 910          | -               | 92 112               | 97 112          | 97 112             | -                 | 98 755                                              | 107 009             | 115 954             |
| Other Materials                                             | 8   | -               | 3 775           | -               | 6 910                | 10 846          | 10 846             | -                 | 7 338                                               | 7 771               | 8 199               |
| Contracted services                                         |     | 3 679           | 5 324           | -               | 18 322               | 15 008          | 15 008             | -                 | 15 938                                              | 17 793              | 18 187              |
| Transfers and grants                                        |     | -               | 27              | -               | 22 590               | 22 590          | 22 590             | -                 | 22 590                                              | 23 991              | 25 477              |
| Other expenditure                                           | 4,5 | 26 251          | 33 810          | -               | 20 637               | 100 300         | 100 300            | -                 | 27 668                                              | 23 322              | 24 498              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 260 457         | 321 689         | -               | 351 064              | 441 546         | 441 546            | -                 | 456 715                                             | 481 894             | 513 906             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 1 422           | (42 523)        | -               | 11 150               | (111 389)       | (111 389)          | -                 | (95 955)                                            | (115 209)           | (144 731)           |
| Transfers recognised - capital                              |     | 36 299          | -               | -               | 72 565               | -               | -                  | -                 | 43 086                                              | 30 999              | 35 157              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 37 721          | (42 523)        | -               | 83 715               | (111 389)       | (111 389)          | -                 | (52 869)                                            | (84 210)            | (109 574)           |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 37 721          | (42 523)        | -               | 83 715               | (111 389)       | (111 389)          | -                 | (52 869)                                            | (84 210)            | (109 574)           |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 37 721          | (42 523)        | -               | 83 715               | (111 389)       | (111 389)          | -                 | (52 869)                                            | (84 210)            | (109 574)           |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 37 721          | (42 523)        | -               | 83 715               | (111 389)       | (111 389)          | -                 | (52 869)                                            | (84 210)            | (109 574)           |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Lejweleputswa(DC18) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                      |     | 3 551           | 2 877           | 2 425           | 1 668                | 1 668           | 1 668              | -                 | 2 145                                               | 1 870               | 1 860               |
| Interest earned - outstanding debtors                       |     | 533             | 1 034           | 770             | 484                  | 484             | 484                | -                 | 305                                                 | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 92 852          | 96 214          | 100 362         | 104 076              | 104 076         | 104 076            | -                 | 108 706                                             | 114 834             | 116 739             |
| Other own revenue                                           | 2   | 241             | 323             | 492             | 80                   | 80              | 80                 | -                 | 95                                                  | 90                  | 90                  |
| Gains on disposal of PPE                                    |     | -               | -               | 2               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 97 177          | 100 449         | 104 051         | 106 308              | 106 308         | 106 308            | -                 | 111 251                                             | 116 794             | 118 689             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 43 397          | 43 239          | 46 085          | 56 466               | 55 934          | 55 934             | -                 | 59 029                                              | 62 792              | 66 798              |
| Remuneration of councillors                                 |     | 5 929           | 6 490           | 8 121           | 8 374                | 8 374           | 8 374              | -                 | 9 078                                               | 9 659               | 10 277              |
| Debt impairment                                             | 3   | 3 257           | 9 246           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 5 633           | 7 956           | 7 277           | 6 027                | 6 027           | 6 027              | -                 | 6 596                                               | 7 199               | 7 137               |
| Finance charges                                             |     | 3 836           | 3 107           | 2 841           | 2 583                | 2 583           | 2 583              | -                 | 2 321                                               | 2 022               | 1 666               |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | 12 234          | 7 966           | 4 450           | 4 450                | 5 950           | 5 950              | -                 | 6 225                                               | 6 555               | 6 635               |
| Other expenditure                                           | 4,5 | 25 548          | 38 002          | 31 719          | 26 965               | 31 798          | 31 798             | -                 | 29 116                                              | 26 578              | 22 363              |
| Loss on disposal of PPE                                     |     | 316             | 521             | 136             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 100 151         | 116 527         | 100 629         | 104 864              | 110 665         | 110 665            | -                 | 112 365                                             | 114 806             | 114 876             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (2 974)         | (16 078)        | 3 423           | 1 444                | (4 357)         | (4 357)            | -                 | (1 114)                                             | 1 988               | 3 813               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (2 974)         | (16 078)        | 3 423           | 1 444                | (4 357)         | (4 357)            | -                 | (1 114)                                             | 1 988               | 3 813               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (2 974)         | (16 078)        | 3 423           | 1 444                | (4 357)         | (4 357)            | -                 | (1 114)                                             | 1 988               | 3 813               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (2 974)         | (16 078)        | 3 423           | 1 444                | (4 357)         | (4 357)            | -                 | (1 114)                                             | 1 988               | 3 813               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Setsoto(FS191) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 23 680          | 28 460          | 33 195          | 26 809               | 26 809          | 26 809             | -                 | 39 957                                              | 42 554              | 46 809              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 42 376          | 45 332          | 53 457          | 60 323               | 60 323          | 60 323             | -                 | 64 046                                              | 68 209              | 72 301              |
| Service charges - water revenue                             | 2   | 22 318          | 27 262          | 20 536          | 27 429               | 27 429          | 27 429             | -                 | 30 172                                              | 32 133              | 35 346              |
| Service charges - sanitation revenue                        | 2   | 14 285          | 13 412          | 12 623          | 15 245               | 15 245          | 15 245             | -                 | 16 770                                              | 17 860              | 19 645              |
| Service charges - refuse revenue                            | 2   | 16 358          | 15 388          | 14 922          | 17 955               | 17 955          | 17 955             | -                 | 19 751                                              | 21 034              | 23 138              |
| Service charges - other                                     |     | 91              | 287             | 192             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 436             | 131             | 88              | 752                  | 752             | 752                | -                 | 822                                                 | 876                 | 928                 |
| Interest earned - external investments                      |     | 14 181          | 2 365           | 2 312           | 600                  | 600             | 600                | -                 | 1 951                                               | 2 078               | 2 203               |
| Interest earned - outstanding debtors                       |     | -               | 27 280          | 28 484          | 30 000               | 30 000          | 30 000             | -                 | 32 440                                              | 34 549              | 36 622              |
| Dividends received                                          |     | -               | -               | 28              | -                    | -               | -                  | -                 | 35                                                  | 37                  | 40                  |
| Fines                                                       |     | 297             | 379             | 470             | 270                  | 270             | 270                | -                 | 292                                                 | 311                 | 329                 |
| Licences and permits                                        |     | 1               | 12              | 8               | 12                   | 12              | 12                 | -                 | 40                                                  | 43                  | 45                  |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 135 824         | 158 221         | 186 157         | 172 835              | 172 835         | 172 835            | -                 | 180 030                                             | 180 223             | 171 950             |
| Other own revenue                                           | 2   | 2 725           | 1 657           | 4 795           | 19 712               | 19 712          | 19 712             | -                 | 6 414                                               | 6 831               | 7 241               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 272 570         | 320 186         | 357 266         | 371 942              | 371 942         | 371 942            | -                 | 392 719                                             | 406 737             | 416 598             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 81 791          | 96 729          | 128 148         | 123 170              | 123 170         | 123 170            | -                 | 146 796                                             | 156 338             | 165 718             |
| Remuneration of councillors                                 |     | 8 144           | 8 020           | 11 082          | 8 944                | 8 944           | 8 944              | -                 | 9 536                                               | 10 156              | 10 765              |
| Debt impairment                                             | 3   | 56 657          | 57 536          | 70 598          | 53 328               | 53 328          | 53 328             | -                 | 69 000                                              | 73 485              | 77 894              |
| Depreciation and asset impairment                           | 2   | 192 384         | 202 372         | 213 475         | 165 501              | 165 501         | 165 501            | -                 | 34 782                                              | 37 043              | 39 265              |
| Finance charges                                             |     | 2 850           | 1 879           | 1 265           | 1 880                | 1 880           | 1 880              | -                 | 997                                                 | 1 062               | 1 126               |
| Bulk purchases                                              | 2   | 30 341          | 44 284          | 48 437          | 54 000               | 54 000          | 54 000             | -                 | 58 242                                              | 62 028              | 65 749              |
| Other Materials                                             | 8   | 11 956          | 15 263          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | 727             | -               | 14 705               | 14 705          | 14 705             | -                 | 17 162                                              | 12 277              | 10 014              |
| Transfers and grants                                        |     | 13 385          | 7 894           | 8 133           | 15 665               | 15 665          | 15 665             | -                 | 8 728                                               | 9 295               | 9 853               |
| Other expenditure                                           | 4,5 | 47 135          | 42 354          | 78 343          | 56 572               | 56 572          | 56 572             | -                 | 42 356                                              | 44 662              | 35 715              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 444 643         | 477 059         | 559 480         | 493 766              | 493 766         | 493 766            | -                 | 387 599                                             | 406 346             | 416 099             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (172 073)       | (156 872)       | (202 214)       | (121 824)            | (121 824)       | (121 824)          | -                 | 5 120                                               | 391                 | 499                 |
| Contributions recognised - capital                          |     | 70 783          | 81 970          | 87 217          | 68 887               | 68 887          | 68 887             | -                 | 56 677                                              | 44 059              | 45 955              |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (101 290)       | (74 903)        | (114 997)       | (52 937)             | (52 937)        | (52 937)           | -                 | 61 797                                              | 44 450              | 46 454              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (101 290)       | (74 903)        | (114 997)       | (52 937)             | (52 937)        | (52 937)           | -                 | 61 797                                              | 44 450              | 46 454              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (101 290)       | (74 903)        | (114 997)       | (52 937)             | (52 937)        | (52 937)           | -                 | 61 797                                              | 44 450              | 46 454              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (101 290)       | (74 903)        | (114 997)       | (52 937)             | (52 937)        | (52 937)           | -                 | 61 797                                              | 44 450              | 46 454              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Free State: DhiLabeng(FS192) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Free State: Dimabeng (FS152) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30) |     |                  |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                              | Ref | 2010/11          | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                              | 1   | Audited Outcome  | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                 |     |                  |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                           | 2   | 53 403           | 67 323          | 66 850          | 76 950               | 76 950          | 76 950             | -                 | 83 151                                              | 88 140              | 93 428              |
| Property rates - penalties and collection charges                                                                                                                        |     | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                    | 2   | 102 912          | 129 197         | 151 055         | 165 400              | 165 400         | 165 400            | -                 | 164 983                                             | 164 983             | 164 983             |
| Service charges - water revenue                                                                                                                                          | 2   | 37 880           | -               | 44 801          | 52 652               | 52 652          | 52 652             | -                 | 64 291                                              | 68 149              | 72 238              |
| Service charges - sanitation revenue                                                                                                                                     | 2   | 33 194           | 80 554          | 38 026          | 41 895               | 41 895          | 41 895             | -                 | 44 905                                              | 47 599              | 50 455              |
| Service charges - refuse revenue                                                                                                                                         | 2   | 30 743           | 34 368          | 37 248          | 41 828               | 41 828          | 41 828             | -                 | 42 142                                              | 44 670              | 47 351              |
| Service charges - other                                                                                                                                                  |     | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                       |     | 2 770            | 2 953           | 3 556           | 4 165                | 4 165           | 4 165              | -                 | 5 355                                               | 5 677               | 6 017               |
| Interest earned - external investments                                                                                                                                   |     | 30               | 9               | 11              | -                    | -               | -                  | -                 | 10                                                  | 10                  | 11                  |
| Interest earned - outstanding debtors                                                                                                                                    |     | 13 693           | 19 858          | 23 061          | 25 085               | 25 085          | 25 085             | -                 | 26 661                                              | 28 260              | 29 956              |
| Dividends received                                                                                                                                                       |     | -                | -               | 5               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                    |     | 205              | 641             | 4 572           | 3 852                | 3 852           | 3 852              | -                 | 11 890                                              | 12 604              | 13 360              |
| Licences and permits                                                                                                                                                     |     | -                | 28              | 86              | -                    | -               | -                  | -                 | 289                                                 | 306                 | 325                 |
| Agency services                                                                                                                                                          |     | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                       |     | 105 007          | 117 091         | 132 667         | 133 174              | 133 174         | 133 174            | -                 | 134 970                                             | 134 764             | 131 851             |
| Other own revenue                                                                                                                                                        | 2   | 2 929            | 5 539           | 10 516          | 9 593                | 9 593           | 9 593              | -                 | 21 169                                              | 33 469              | 45 377              |
| Gains on disposal of PPE                                                                                                                                                 |     | 2 740            | -               | -               | 749                  | 749             | 749                | -                 | 3 180                                               | 3 371               | 3 573               |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                         |     | <b>385 506</b>   | <b>457 560</b>  | <b>512 455</b>  | <b>555 343</b>       | <b>555 343</b>  | <b>555 343</b>     | <b>-</b>          | <b>602 996</b>                                      | <b>632 003</b>      | <b>658 924</b>      |
| <b>Expenditure By Type</b>                                                                                                                                               |     |                  |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                   | 2   | 131 488          | 142 829         | 159 638         | 161 408              | 161 408         | 161 408            | -                 | 176 074                                             | 184 526             | 192 368             |
| Remuneration of councillors                                                                                                                                              |     | 8 724            | 12 888          | 13 060          | 12 671               | 12 671          | 12 671             | -                 | 12 429                                              | 13 026              | 13 580              |
| Debt impairment                                                                                                                                                          | 3   | 115 009          | 85 709          | 86 051          | 33 392               | 33 392          | 33 392             | -                 | 16 275                                              | 17 056              | 17 781              |
| Depreciation and asset impairment                                                                                                                                        | 2   | 67 551           | 67 454          | 70 369          | 41 083               | 41 083          | 41 083             | -                 | 74 590                                              | 78 170              | 81 493              |
| Finance charges                                                                                                                                                          |     | -                | 6 219           | 10 781          | 4 734                | 4 734           | 4 734              | -                 | 10 433                                              | 10 934              | 11 398              |
| Bulk purchases                                                                                                                                                           | 2   | 73 652           | 93 167          | 107 918         | 124 059              | 124 059         | 124 059            | -                 | 126 540                                             | 132 614             | 138 250             |
| Other Materials                                                                                                                                                          | 8   | 19 534           | 17 724          | 19 434          | 28 491               | 28 491          | 28 491             | -                 | 22 819                                              | 23 914              | 24 930              |
| Contracted services                                                                                                                                                      |     | 1 966            | 2 533           | 2 008           | 22 856               | 22 856          | 22 856             | -                 | 32 604                                              | 34 169              | 35 621              |
| Transfers and grants                                                                                                                                                     |     | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                        | 4,5 | 109 168          | 91 067          | 125 151         | 108 200              | 108 200         | 108 200            | -                 | 131 232                                             | 137 486             | 143 308             |
| Loss on disposal of PPE                                                                                                                                                  |     | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                 |     | <b>527 092</b>   | <b>519 590</b>  | <b>594 410</b>  | <b>536 894</b>       | <b>536 894</b>  | <b>536 894</b>     | <b>-</b>          | <b>602 996</b>                                      | <b>631 894</b>      | <b>658 729</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                 |     |                  |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                           | 6   | 41 093           | 73 454          | 91 314          | 72 196               | 72 196          | 72 196             | -                 | 72 103                                              | 64 163              | 75 087              |
| Contributions recognised - capital                                                                                                                                       |     | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                       |     | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                       |     | <b>(100 493)</b> | <b>11 424</b>   | <b>9 359</b>    | <b>90 645</b>        | <b>90 645</b>   | <b>90 645</b>      | <b>-</b>          | <b>72 104</b>                                       | <b>64 271</b>       | <b>75 283</b>       |
| Taxation                                                                                                                                                                 |     | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                  |     | <b>(100 493)</b> | <b>11 424</b>   | <b>9 359</b>    | <b>90 645</b>        | <b>90 645</b>   | <b>90 645</b>      | <b>-</b>          | <b>72 104</b>                                       | <b>64 271</b>       | <b>75 283</b>       |
| Attributable to minorities                                                                                                                                               |     | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                    |     | <b>(100 493)</b> | <b>11 424</b>   | <b>9 359</b>    | <b>90 645</b>        | <b>90 645</b>   | <b>90 645</b>      | <b>-</b>          | <b>72 104</b>                                       | <b>64 271</b>       | <b>75 283</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                                 | 7   | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                    |     | <b>(100 493)</b> | <b>11 424</b>   | <b>9 359</b>    | <b>90 645</b>        | <b>90 645</b>   | <b>90 645</b>      | <b>-</b>          | <b>72 104</b>                                       | <b>64 271</b>       | <b>75 283</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Nketoana(FS193) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 10 682          | 11 008          | 16 194          | 18 602               | 18 602          | 18 602             | -                 | 23 320                                              | 24 603              | 25 956              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | 500                  | 500             | 500                | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 15 509          | 25 656          | 29 514          | 30 008               | 30 008          | 30 008             | -                 | 40 500                                              | 42 728              | 45 078              |
| Service charges - water revenue                             | 2   | 21 716          | 26 188          | 24 247          | 29 346               | 29 346          | 29 346             | -                 | 39 220                                              | 41 377              | 43 653              |
| Service charges - sanitation revenue                        | 2   | 9 215           | 11 144          | 11 280          | 15 275               | 15 275          | 15 275             | -                 | 18 020                                              | 19 011              | 20 057              |
| Service charges - refuse revenue                            | 2   | 9 456           | 11 605          | 11 484          | 16 299               | 16 299          | 16 299             | -                 | 18 958                                              | 20 001              | 21 101              |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 238             | 324             | 415             | 500                  | 500             | 500                | -                 | 403                                                 | 425                 | 449                 |
| Interest earned - external investments                      |     | 1 273           | 963             | 1 501           | 1 389                | 1 389           | 1 389              | -                 | 425                                                 | 448                 | 473                 |
| Interest earned - outstanding debtors                       |     | 8 262           | 15 529          | 16 416          | 2 000                | 2 000           | 2 000              | -                 | 18 762                                              | 19 794              | 20 883              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 202             | 196             | 116             | 1 500                | 1 500           | 1 500              | -                 | 180                                                 | 190                 | 200                 |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 64 482          | 93 690          | 117 791         | 81 559               | 81 559          | 81 559             | -                 | 82 649                                              | 80 443              | 77 909              |
| Other own revenue                                           | 2   | 4 326           | 20 837          | 3 651           | 2 511                | 2 511           | 2 511              | -                 | 904                                                 | -                   | -                   |
| Gains on disposal of PPE                                    |     | -               | -               | -               | 150                  | 150             | 150                | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 145 360         | 217 140         | 232 610         | 199 639              | 199 639         | 199 639            | -                 | 243 341                                             | 249 019             | 255 757             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 38 540          | 46 121          | 57 013          | 53 445               | 53 445          | 53 445             | -                 | 60 352                                              | 64 215              | 68 324              |
| Remuneration of councillors                                 |     | 4 681           | 4 827           | 4 925           | 5 385                | 5 385           | 5 385              | -                 | 6 243                                               | 6 618               | 7 015               |
| Debt impairment                                             | 3   | 50 594          | 43 156          | 44 402          | 2 000                | 2 000           | 2 000              | -                 | 33 020                                              | 31 369              | 28 233              |
| Depreciation and asset impairment                           | 2   | 61 271          | 63 963          | 65 992          | 67 516               | 67 516          | 67 516             | -                 | 70 995                                              | 74 900              | 79 020              |
| Finance charges                                             |     | 1 018           | 1 419           | 2 254           | 1 080                | 1 080           | 1 080              | -                 | 2 800                                               | 2 968               | 3 146               |
| Bulk purchases                                              | 2   | 20 531          | 17 391          | 28 835          | 33 830               | 33 830          | 33 830             | -                 | 36 724                                              | 38 742              | 40 873              |
| Other Materials                                             | 8   | 15 031          | 10 511          | 9 008           | -                    | -               | -                  | -                 | 10 832                                              | 11 482              | 12 170              |
| Contracted services                                         |     | 4 780           | -               | 12 623          | 9 698                | 9 698           | 9 698              | -                 | 10 091                                              | 10 646              | 11 231              |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | 17 903                                              | 18 887              | 19 926              |
| Other expenditure                                           | 4,5 | 23 146          | 34 349          | 43 455          | 34 024               | 34 024          | 34 024             | -                 | 31 876                                              | 33 629              | 35 479              |
| Loss on disposal of PPE                                     |     | 199             | 180             | 145             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 219 789         | 221 916         | 268 651         | 206 978              | 206 978         | 206 978            | -                 | 280 835                                             | 293 456             | 305 418             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 20 559          | -               | -               | 51 297               | 51 297          | 51 297             | -                 | 61 022                                              | 70 474              | 87 069              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (53 870)        | (4 776)         | (36 042)        | 43 958               | 43 958          | 43 958             | -                 | 23 528                                              | 26 038              | 37 408              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (53 870)        | (4 776)         | (36 042)        | 43 958               | 43 958          | 43 958             | -                 | 23 528                                              | 26 038              | 37 408              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (53 870)        | (4 776)         | (36 042)        | 43 958               | 43 958          | 43 958             | -                 | 23 528                                              | 26 038              | 37 408              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (53 870)        | (4 776)         | (36 042)        | 43 958               | 43 958          | 43 958             | -                 | 23 528                                              | 26 038              | 37 408              |

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Free State: Maluti-a-Phofung(FS194) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 132 112         | 172 028         | 140 721         | 204 500              | 204 500         | 204 500            | -                 | 204 500                                             | 214 725             | 225 461             |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 148 778         | 231 467         | 230 006         | 350 000              | 102 000         | 102 000            | -                 | 400 000                                             | 400 000             | 400 000             |
| Service charges - water revenue                             | 2   | 13 134          | 39 130          | 39 234          | 49 000               | 49 000          | 49 000             | -                 | 70 500                                              | 74 025              | 77 726              |
| Service charges - sanitation revenue                        | 2   | 34 261          | 39 614          | 39 841          | 25 000               | 25 000          | 25 000             | -                 | 33 000                                              | 34 650              | 36 383              |
| Service charges - refuse revenue                            | 2   | 18 881          | 20 899          | 21 346          | 20 000               | 20 000          | 20 000             | -                 | 25 000                                              | 26 250              | 27 563              |
| Service charges - other                                     |     | -               | -               | -               | 45 393               | 53 925          | 53 925             | -                 | 56 621                                              | 59 452              | 62 425              |
| Rental of facilities and equipment                          |     | 313             | 922             | 1 001           | 1 250                | 1 545           | 1 545              | -                 | 1 621                                               | 1 702               | 1 787               |
| Interest earned - external investments                      |     | 7 568           | 2 018           | 1 903           | 1 800                | 1 800           | 1 800              | -                 | 2 000                                               | 2 100               | 2 205               |
| Interest earned - outstanding debtors                       |     | 24 361          | 30 614          | 21 776          | 22 940               | 25 000          | 25 000             | -                 | 30 000                                              | 31 500              | 33 075              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 465             | 5 047           | 938             | 3 200                | 3 200           | 3 200              | -                 | 3 500                                               | 3 675               | 3 859               |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 200 986         | 319 638         | 348 013         | 449 210              | 369 210         | 369 210            | -                 | 491 688                                             | 548 465             | 556 613             |
| Other own revenue                                           | 2   | 265 009         | 730 996         | 13 271          | 417 600              | 272 358         | 272 358            | -                 | 82 399                                              | 57 769              | 48 158              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 845 867         | 1 592 373       | 858 051         | 1 589 893            | 1 127 538       | 1 127 538          | -                 | 1 400 830                                           | 1 454 314           | 1 475 254           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 198 859         | 256 113         | 259 219         | 323 756              | 321 239         | 321 239            | -                 | 351 445                                             | 370 521             | 390 655             |
| Remuneration of councillors                                 |     | 17 508          | 17 592          | 19 420          | 24 000               | 21 000          | 21 000             | -                 | 22 100                                              | 23 205              | 24 365              |
| Debt impairment                                             | 3   | 62 105          | 98 388          | 56 209          | 55 000               | 11 600          | 11 600             | -                 | 15 000                                              | 15 750              | 16 538              |
| Depreciation and asset impairment                           | 2   | 287 715         | 462 695         | 298 367         | 350 000              | 150 000         | 150 000            | -                 | 150 000                                             | 171 500             | 158 600             |
| Finance charges                                             |     | 5 066           | 7 628           | 9 303           | 8 000                | 3 000           | 3 000              | -                 | 6 000                                               | 6 300               | 6 615               |
| Bulk purchases                                              | 2   | 222 152         | 344 416         | 358 359         | 311 466              | 97 298          | 97 298             | -                 | 368 474                                             | 369 731             | 371 072             |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 72 187          | 52 602          | 93 249          | 105 000              | 105 450         | 105 450            | -                 | 65 000                                              | 67 150              | 69 408              |
| Transfers and grants                                        |     | -               | -               | -               | 80 000               | 80 000          | 80 000             | -                 | 88 500                                              | 89 500              | 88 200              |
| Other expenditure                                           | 4,5 | 108 550         | 960 845         | 255 807         | 332 671              | 337 951         | 337 951            | -                 | 329 310                                             | 340 500             | 349 791             |
| Loss on disposal of PPE                                     |     | 978             | 49              | 218             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 975 119         | 2 200 327       | 1 350 152       | 1 589 893            | 1 127 538       | 1 127 538          | -                 | 1 395 829                                           | 1 454 156           | 1 475 243           |
| Surplus/(Deficit)                                           |     | (129 253)       | (607 954)       | (492 101)       | 0                    | (0)             | (0)                | -                 | 5 001                                               | 157                 | 11                  |
| Transfers recognised - capital                              | 6   | 280 968         | 294 380         | 285 990         | 269 133              | 289 258         | 289 258            | -                 | 253 309                                             | 256 224             | 273 034             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 151 715         | (313 574)       | (206 111)       | 269 133              | 289 258         | 289 258            | -                 | 258 310                                             | 256 381             | 273 045             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 151 715         | (313 574)       | (206 111)       | 269 133              | 289 258         | 289 258            | -                 | 258 310                                             | 256 381             | 273 045             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 151 715         | (313 574)       | (206 111)       | 269 133              | 289 258         | 289 258            | -                 | 258 310                                             | 256 381             | 273 045             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 151 715         | (313 574)       | (206 111)       | 269 133              | 289 258         | 289 258            | -                 | 258 310                                             | 256 381             | 273 045             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Phumelela(FS195) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 5 799           | 6 677           | 5 706           | 7 005                | 7 005           | 7 005              | -                 | 7 886                                               | 8 313               | 8 763               |
| Property rates - penalties and collection charges           |     | -               | 100             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 4 924           | 6 718           | 6 627           | 7 323                | 7 323           | 7 323              | -                 | 13 785                                              | 14 531              | 15 317              |
| Service charges - water revenue                             | 2   | 4 869           | 5 859           | 11 343          | 12 005               | 12 005          | 12 005             | -                 | 6 533                                               | 6 887               | 7 260               |
| Service charges - sanitation revenue                        | 2   | 5 369           | 5 573           | 5 480           | 5 650                | 5 650           | 5 650              | -                 | 7 145                                               | 7 532               | 7 940               |
| Service charges - refuse revenue                            | 2   | 5 098           | 5 282           | 5 310           | 5 964                | 5 964           | 5 964              | -                 | 5 814                                               | 6 129               | 6 461               |
| Service charges - other                                     |     | 473             | 27              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 906             | 702             | 1 770           | 1 771                | 1 771           | 1 771              | -                 | 1 393                                               | 1 415               | 1 437               |
| Interest earned - external investments                      |     | 211             | 612             | 650             | 665                  | 665             | 665                | -                 | 543                                                 | 573                 | 605                 |
| Interest earned - outstanding debtors                       |     | 2 114           | 2 615           | 2 879           | 3 208                | 3 208           | 3 208              | -                 | 574                                                 | 605                 | 638                 |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 87              | 111             | 201             | 210                  | 210             | 210                | -                 | 67                                                  | 72                  | 77                  |
| Licences and permits                                        |     | 13              | 40              | 43              | 24                   | 24              | 24                 | -                 | 23                                                  | 25                  | 27                  |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 79 920          | 56 249          | 60 433          | 61 710               | 61 710          | 61 710             | -                 | 63 099                                              | 64 200              | 63 042              |
| Other own revenue                                           | 2   | 7 716           | 3 035           | 3 173           | 2 670                | 2 670           | 2 670              | -                 | 3 024                                               | 3 192               | 3 365               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 117 500         | 93 600          | 103 614         | 108 205              | 108 205         | 108 205            | -                 | 109 886                                             | 113 474             | 114 932             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 22 753          | 28 349          | 35 016          | 43 156               | 43 156          | 43 156             | -                 | 51 529                                              | 53 820              | 57 260              |
| Remuneration of councillors                                 |     | 3 048           | 3 653           | 4 283           | 4 112                | 4 112           | 4 112              | -                 | 5 190                                               | 5 501               | 5 831               |
| Debt impairment                                             | 3   | 11 720          | 6 046           | 5 266           | 11 455               | 11 455          | 11 455             | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 285             | 3 950           | 4 179           | 2 478                | 2 478           | 2 478              | -                 | -                                                   | -                   | -                   |
| Finance charges                                             |     | 486             | 390             | 483             | 460                  | 460             | 460                | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 12 857          | 13 209          | 15 541          | 13 546               | 13 546          | 13 546             | -                 | 15 619                                              | 16 467              | 17 360              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 2 077           | 1 864           | 1 971           | 2 350                | 2 350           | 2 350              | -                 | 4 200                                               | 4 430               | 4 671               |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 24 532          | 35 592          | 36 592          | 30 645               | 30 645          | 30 645             | -                 | 30 375                                              | 31 058              | 32 839              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 77 758          | 93 054          | 103 331         | 108 202              | 108 202         | 108 202            | -                 | 106 913                                             | 111 276             | 117 962             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 39 741          | 546             | 283             | 3                    | 3               | 3                  | -                 | 2 973                                               | 2 198               | (3 029)             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 39 741          | 546             | 283             | 3                    | 3               | 3                  | -                 | 2 973                                               | 2 198               | (3 029)             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 39 741          | 546             | 283             | 3                    | 3               | 3                  | -                 | 2 973                                               | 2 198               | (3 029)             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 39 741          | 546             | 283             | 3                    | 3               | 3                  | -                 | 2 973                                               | 2 198               | (3 029)             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 39 741          | 546             | 283             | 3                    | 3               | 3                  | -                 | 2 973                                               | 2 198               | (3 029)             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Mantsopa(FS196) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 12 647          | 10 762          | 11 825          | 15 173               | 15 173          | 15 173             | -                 | 16 086                                              | 17 212              | 18 417              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 19 908          | 24 600          | 29 135          | 32 582               | 32 582          | 32 582             | -                 | 34 977                                              | 37 426              | 40 046              |
| Service charges - water revenue                             | 2   | 18 007          | 19 614          | 39 742          | 32 961               | 32 961          | 32 961             | -                 | 36 320                                              | 38 862              | 41 583              |
| Service charges - sanitation revenue                        | 2   | 11 956          | 13 829          | 15 145          | 21 402               | 21 402          | 21 402             | -                 | 22 689                                              | 24 277              | 25 977              |
| Service charges - refuse revenue                            | 2   | 7 028           | 8 019           | 8 657           | 12 009               | 12 009          | 12 009             | -                 | 12 704                                              | 13 593              | 14 545              |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 869             | 940             | 970             | 1 064                | 1 064           | 1 064              | -                 | 1 113                                               | 1 190               | 1 274               |
| Interest earned - external investments                      |     | 497             | 106             | 302             | 191                  | 191             | 191                | -                 | 200                                                 | 214                 | 229                 |
| Interest earned - outstanding debtors                       |     | 9 458           | 12 662          | 16 046          | 17 000               | 17 000          | 17 000             | -                 | 20 000                                              | 21 400              | 22 898              |
| Dividends received                                          |     | 19              | 24              | 40              | 20                   | 20              | 20                 | -                 | 20                                                  | 21                  | 23                  |
| Fines                                                       |     | 165             | 89              | 131             | 115                  | 115             | 115                | -                 | 150                                                 | 161                 | 172                 |
| Licences and permits                                        |     | 2               | 0               | 0               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 59 349          | 65 358          | 74 225          | 85 638               | 85 638          | 85 638             | -                 | 73 420                                              | 78 602              | 84 149              |
| Other own revenue                                           | 2   | 1 023           | 605             | 6 912           | 595                  | 595             | 595                | -                 | 429                                                 | 458                 | 489                 |
| Gains on disposal of PPE                                    |     | 239             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 141 168         | 156 607         | 203 130         | 218 750              | 218 750         | 218 750            | -                 | 218 108                                             | 233 416             | 249 799             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 44 159          | 48 719          | 50 473          | 65 541               | 65 541          | 65 541             | -                 | 71 968                                              | 77 006              | 82 396              |
| Remuneration of councillors                                 |     | 3 667           | 4 270           | 4 889           | 4 227                | 4 227           | 4 227              | -                 | 5 715                                               | 6 115               | 6 543               |
| Debt impairment                                             | 3   | 37 327          | 10 694          | 95 997          | 18 628               | 18 628          | 18 628             | -                 | 20 090                                              | 21 496              | 23 001              |
| Depreciation and asset impairment                           | 2   | 23 491          | 24 328          | 30 004          | 13 210               | 13 210          | 13 210             | -                 | 11 991                                              | 12 830              | 13 728              |
| Finance charges                                             |     | 817             | 994             | 814             | 792                  | 792             | 792                | -                 | 512                                                 | 548                 | 586                 |
| Bulk purchases                                              | 2   | 20 523          | 26 226          | 29 954          | 31 126               | 31 126          | 31 126             | -                 | 33 647                                              | 36 002              | 38 522              |
| Other Materials                                             | 8   | 12 224          | 10 015          | 6 410           | 12 227               | 12 227          | 12 227             | -                 | 8 400                                               | 8 988               | 9 618               |
| Contracted services                                         |     | 6 921           | 7 860           | 10 026          | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | 15 894          | 22 286          | 28 164          | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 17 769          | 20 609          | 23 508          | 71 358               | 71 358          | 71 358             | -                 | 60 513                                              | 64 749              | 69 282              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 182 792         | 176 002         | 280 239         | 217 108              | 217 108         | 217 108            | -                 | 212 836                                             | 227 735             | 243 676             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 22 861          | 21 634          | 32 017          | 30 008               | 30 008          | 30 008             | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | 3 506                                               | 3 786               | 4 089               |
| Surplus/(Deficit) after capital transfers and contributions |     | (18 762)        | 2 240           | (45 092)        | 31 649               | 31 649          | 31 649             | -                 | 8 777                                               | 9 467               | 10 212              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (18 762)        | 2 240           | (45 092)        | 31 649               | 31 649          | 31 649             | -                 | 8 777                                               | 9 467               | 10 212              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (18 762)        | 2 240           | (45 092)        | 31 649               | 31 649          | 31 649             | -                 | 8 777                                               | 9 467               | 10 212              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (18 762)        | 2 240           | (45 092)        | 31 649               | 31 649          | 31 649             | -                 | 8 777                                               | 9 467               | 10 212              |

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



Free State: Thabo Mofutsanyana(DC19) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Free State: Mofutsanyana (DC13) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                      | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                           | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                                                                                                                                     |     | 994             | 2 099           | 2 519           | 1 560                | -               | -                  | -                 | 1 970                                               | 2 025               | 2 080               |
| Interest earned - outstanding debtors                                                                                                                                      |     | -               | -               | -               | -                    | 2 200           | 2 200              | -                 | -                                                   | -                   | -                   |
| Dividends received                                                                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                         |     | 64 886          | 94 082          | 83 402          | 84 421               | 85 598          | 85 598             | -                 | 92 297                                              | 101 521             | 103 470             |
| Other own revenue                                                                                                                                                          | 2   | 11              | 23              | 42              | 875                  | 796             | 796                | -                 | 759                                                 | 52                  | 55                  |
| Gains on disposal of PPE                                                                                                                                                   |     | -               | -               | 181             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                           |     | <b>65 891</b>   | <b>96 204</b>   | <b>86 144</b>   | <b>86 856</b>        | <b>88 594</b>   | <b>88 594</b>      | <b>-</b>          | <b>95 026</b>                                       | <b>103 598</b>      | <b>105 605</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                     | 2   | 28 980          | 27 734          | 35 344          | 41 576               | 41 299          | 41 299             | -                 | 45 688                                              | 47 544              | 50 556              |
| Remuneration of councillors                                                                                                                                                |     | -               | 7 592           | 7 092           | 8 272                | 8 550           | 8 550              | -                 | 7 904                                               | 8 284               | 8 604               |
| Debt impairment                                                                                                                                                            | 3   | 222             | 1 862           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                                                                                                                                          | 2   | 787             | 1 362           | 1 202           | 800                  | 1 031           | 1 031              | -                 | 1 452                                               | 1 566               | 1 541               |
| Finance charges                                                                                                                                                            |     | 317             | 336             | 249             | 60                   | -               | -                  | -                 | 70                                                  | 75                  | 80                  |
| Bulk purchases                                                                                                                                                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                                                                                                                                            | 8   | 1 021           | 1 445           | 925             | 600                  | 750             | 750                | -                 | 730                                                 | 635                 | 710                 |
| Contracted services                                                                                                                                                        |     | -               | 1 934           | 949             | 2 832                | 1 832           | 1 832              | -                 | 1 700                                               | 2 000               | 2 150               |
| Transfers and grants                                                                                                                                                       |     | -               | -               | 24 888          | 29 500               | 26 313          | 26 313             | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                          | 4,5 | 24 912          | 28 897          | 40 581          | 23 805               | 27 671          | 27 671             | -                 | 30 428                                              | 29 524              | 31 967              |
| Loss on disposal of PPE                                                                                                                                                    |     | 24              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                   |     | <b>56 262</b>   | <b>71 162</b>   | <b>111 231</b>  | <b>107 446</b>       | <b>107 446</b>  | <b>107 446</b>     | <b>-</b>          | <b>87 971</b>                                       | <b>89 628</b>       | <b>95 608</b>       |
| <b>Surplus/(Deficit)</b>                                                                                                                                                   |     | <b>9 629</b>    | <b>25 042</b>   | <b>(25 087)</b> | <b>(20 590)</b>      | <b>(18 852)</b> | <b>(18 852)</b>    | <b>-</b>          | <b>7 055</b>                                        | <b>13 970</b>       | <b>9 997</b>        |
| Transfers recognised - capital                                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                                                                                                                                         | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                         |     | -               | (2 128)         | (272)           | -                    | -               | -                  | -                 | (7 055)                                             | (4 623)             | (5 000)             |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                         |     | <b>9 629</b>    | <b>22 914</b>   | <b>(25 359)</b> | <b>(20 590)</b>      | <b>(18 852)</b> | <b>(18 852)</b>    | <b>-</b>          | <b>(0)</b>                                          | <b>9 347</b>        | <b>4 997</b>        |
| Taxation                                                                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                    |     | <b>9 629</b>    | <b>22 914</b>   | <b>(25 359)</b> | <b>(20 590)</b>      | <b>(18 852)</b> | <b>(18 852)</b>    | <b>-</b>          | <b>(0)</b>                                          | <b>9 347</b>        | <b>4 997</b>        |
| Attributable to minorities                                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                      |     | <b>9 629</b>    | <b>22 914</b>   | <b>(25 359)</b> | <b>(20 590)</b>      | <b>(18 852)</b> | <b>(18 852)</b>    | <b>-</b>          | <b>(0)</b>                                          | <b>9 347</b>        | <b>4 997</b>        |
| Share of surplus/ (deficit) of associate                                                                                                                                   | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                      |     | <b>9 629</b>    | <b>22 914</b>   | <b>(25 359)</b> | <b>(20 590)</b>      | <b>(18 852)</b> | <b>(18 852)</b>    | <b>-</b>          | <b>(0)</b>                                          | <b>9 347</b>        | <b>4 997</b>        |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Mqohaka(FS201) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 35 252          | 38 800          | -               | 50 524               | 50 524          | 50 524             | -                 | 51 193                                              | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 142 927         | 165 528         | -               | 233 226              | 233 226         | 233 226            | -                 | 250 253                                             | -                   | -                   |
| Service charges - water revenue                             | 2   | 39 121          | 49 813          | -               | 82 219               | 82 219          | 82 219             | -                 | 87 317                                              | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | 11 916          | 15 322          | -               | 23 052               | 23 052          | 23 052             | -                 | 24 481                                              | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 8 833           | 9 858           | -               | 13 061               | 13 061          | 13 061             | -                 | 16 878                                              | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 3 380           | 4 523           | -               | 5 277                | 5 277           | 5 277              | -                 | 3 301                                               | -                   | -                   |
| Interest earned - external investments                      |     | 5 308           | -               | -               | 500                  | 500             | 500                | -                 | 530                                                 | -                   | -                   |
| Interest earned - outstanding debtors                       |     | -               | 5 706           | -               | 5 000                | 5 000           | 5 000              | -                 | 4 000                                               | -                   | -                   |
| Dividends received                                          |     | 6               | 14              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 976             | 894             | -               | 854                  | 854             | 854                | -                 | 907                                                 | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 137 097         | 154 271         | -               | 170 462              | 170 462         | 170 462            | -                 | 705                                                 | -                   | -                   |
| Other own revenue                                           | 2   | 7 634           | 5 988           | -               | 8 287                | 8 287           | 8 287              | -                 | 8 005                                               | -                   | -                   |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 392 450         | 450 719         | -               | 592 462              | 592 462         | 592 462            | -                 | 447 570                                             | -                   | -                   |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 146 822         | 156 390         | -               | 178 254              | 178 254         | 178 254            | -                 | 187 363                                             | -                   | -                   |
| Remuneration of councillors                                 |     | -               | 14 128          | -               | 16 036               | 16 036          | 16 036             | -                 | 17 412                                              | -                   | -                   |
| Debt impairment                                             | 3   | 36 121          | 19 102          | -               | 41 000               | 41 000          | 41 000             | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 49 750          | 12 133          | -               | 28 893               | 28 893          | 28 893             | -                 | 24 000                                              | -                   | -                   |
| Finance charges                                             |     | 15 267          | 17 479          | -               | 5 275                | 5 275           | 5 275              | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 111 831         | 142 222         | -               | 176 880              | 176 880         | 176 880            | -                 | 191 137                                             | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | 47 688                                              | -                   | -                   |
| Contracted services                                         |     | 6 189           | 8 465           | -               | 11 409               | 11 409          | 11 409             | -                 | 11 540                                              | -                   | -                   |
| Transfers and grants                                        |     | -               | 7 814           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 77 306          | 108 350         | -               | 124 685              | 124 685         | 124 685            | -                 | 94 317                                              | -                   | -                   |
| Loss on disposal of PPE                                     |     | 477             | 138             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 443 763         | 486 221         | -               | 582 432              | 582 432         | 582 432            | -                 | 573 456                                             | -                   | -                   |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (51 313)        | (35 503)        | -               | 10 030               | 10 030          | 10 030             | -                 | (125 886)                                           | -                   | -                   |
| Contributions recognised - capital                          |     | 29 760          | 41 741          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (21 553)        | 6 239           | -               | 10 030               | 10 030          | 10 030             | -                 | (125 886)                                           | -                   | -                   |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (21 553)        | 6 239           | -               | 10 030               | 10 030          | 10 030             | -                 | (125 886)                                           | -                   | -                   |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (21 553)        | 6 239           | -               | 10 030               | 10 030          | 10 030             | -                 | (125 886)                                           | -                   | -                   |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (21 553)        | 6 239           | -               | 10 030               | 10 030          | 10 030             | -                 | (125 886)                                           | -                   | -                   |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Ngwathe(FS203) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 52 341          | 68 562          | 48 723          | 48 489               | 48 489          | 48 489             | -                 | 51 297                                              | 54 067              | 56 986              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 78 201          | 70 468          | 132 624         | 133 997              | 133 997         | 133 997            | -                 | 145 557                                             | 153 417             | 161 702             |
| Service charges - water revenue                             | 2   | 22 503          | 31 208          | 67 638          | 36 437               | 36 437          | 36 437             | -                 | 40 111                                              | 42 276              | 44 559              |
| Service charges - sanitation revenue                        | 2   | 24 419          | 28 433          | 30 205          | 33 068               | 33 068          | 33 068             | -                 | 37 057                                              | 39 058              | 41 168              |
| Service charges - refuse revenue                            | 2   | 21 607          | 24 757          | 25 692          | 27 971               | 27 971          | 27 971             | -                 | 35 148                                              | 37 045              | 39 046              |
| Service charges - other                                     |     | (14 372)        | -               | -               | 3 068                | 3 068           | 3 068              | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 1 574           | 252             | 2 290           | 2 242                | 2 242           | 2 242              | -                 | 1 420                                               | 1 497               | 1 578               |
| Interest earned - external investments                      |     | 13 447          | 575             | 1 435           | 575                  | 575             | 575                | -                 | 2 757                                               | 2 905               | 3 062               |
| Interest earned - outstanding debtors                       |     | -               | 17 103          | 20 008          | 9 251                | 9 251           | 9 251              | -                 | 2 500                                               | 2 635               | 2 777               |
| Dividends received                                          |     | -               | -               | -               | 1                    | 1               | 1                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 1 113           | 775             | 1 097           | 2 428                | 2 428           | 2 428              | -                 | 1 000                                               | 1 054               | 1 111               |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | 1                                                   | 1                   | 1                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 126 766         | 160 047         | 156 259         | 159 632              | 159 632         | 159 632            | -                 | 163 765                                             | 168 563             | 166 342             |
| Other own revenue                                           | 2   | 4 037           | 2 137           | 1 728           | 834                  | 834             | 834                | -                 | 3 074                                               | 3 159               | 3 248               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 331 636         | 404 317         | 487 697         | 457 993              | 457 993         | 457 993            | -                 | 483 685                                             | 505 678             | 521 579             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 117 048         | 119 273         | 177 184         | 132 068              | 132 068         | 132 068            | -                 | 138 928                                             | 146 678             | 154 924             |
| Remuneration of councillors                                 |     | 8 314           | 8 615           | 9 047           | 9 793                | 9 793           | 9 793              | -                 | 10 442                                              | 11 006              | 11 600              |
| Debt impairment                                             | 3   | 3 491           | 49 058          | 59 461          | 43 198               | 43 198          | 43 198             | -                 | 40 000                                              | 42 160              | 44 437              |
| Depreciation and asset impairment                           | 2   | 96 993          | 98 144          | 97 195          | 2 200                | 2 200           | 2 200              | -                 | 95 000                                              | 90 000              | 90 000              |
| Finance charges                                             |     | 6 379           | 10 389          | 3 274           | 2 900                | 2 900           | 2 900              | -                 | 3 000                                               | 2 500               | 2 000               |
| Bulk purchases                                              | 2   | 111 659         | 114 069         | 128 866         | 152 157              | 152 157         | 152 157            | -                 | 163 401                                             | 173 859             | 184 986             |
| Other Materials                                             | 8   | 16 258          | -               | -               | -                    | -               | -                  | -                 | 10 100                                              | 10 645              | 11 220              |
| Contracted services                                         |     | 3 833           | 1 884           | 8 507           | 15 880               | 15 880          | 15 880             | -                 | 15 300                                              | 15 453              | 16 142              |
| Transfers and grants                                        |     | -               | -               | -               | 38 526               | 38 526          | 38 526             | -                 | 38 526                                              | 40 607              | 42 800              |
| Other expenditure                                           | 4,5 | 51 079          | 103 929         | 123 696         | 61 270               | 61 270          | 61 270             | -                 | 72 764                                              | 76 693              | 80 834              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 415 053         | 505 361         | 607 229         | 457 992              | 457 992         | 457 992            | -                 | 587 461                                             | 609 601             | 638 943             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 44 547          | -               | 45 939          | 67 889               | 67 889          | 67 889             | -                 | 44 881                                              | 47 007              | 48 744              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (38 870)        | (101 044)       | (73 592)        | 67 891               | 67 891          | 67 891             | -                 | (58 895)                                            | (56 916)            | (68 620)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (38 870)        | (101 044)       | (73 592)        | 67 891               | 67 891          | 67 891             | -                 | (58 895)                                            | (56 916)            | (68 620)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (38 870)        | (101 044)       | (73 592)        | 67 891               | 67 891          | 67 891             | -                 | (58 895)                                            | (56 916)            | (68 620)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (38 870)        | (101 044)       | (73 592)        | 67 891               | 67 891          | 67 891             | -                 | (58 895)                                            | (56 916)            | (68 620)            |

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Metsimaholo(FS204) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Free State: Metsimmaro[0] (FS204) - Table A4 Budgeted Financial Performance (Revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                  | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                  | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                               | 2   | 77 043          | 86 652          | 92 485          | 93 932               | 95 432          | 95 432             | -                 | 102 114                                             | 107 628             | 113 440             |
| Property rates - penalties and collection charges                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                        | 2   | 131 976         | 137 388         | 164 079         | 201 404              | 197 404         | 197 404            | -                 | 219 951                                             | 243 316             | 261 297             |
| Service charges - water revenue                                                                                                                                              | 2   | 122 373         | 141 717         | 159 701         | 186 539              | 186 289         | 186 289            | -                 | 276 185                                             | 294 311             | 313 673             |
| Service charges - sanitation revenue                                                                                                                                         | 2   | 17 761          | 18 996          | 19 990          | 31 938               | 25 938          | 25 938             | -                 | 22 837                                              | 24 071              | 25 370              |
| Service charges - refuse revenue                                                                                                                                             | 2   | 23 112          | 25 259          | 27 526          | 44 491               | 35 491          | 35 491             | -                 | 39 978                                              | 42 137              | 44 412              |
| Service charges - other                                                                                                                                                      |     | 6 376           | 5 116           | 6 743           | 9 425                | -               | -                  | -                 | 9 136                                               | 8 767               | 9 238               |
| Rental of facilities and equipment                                                                                                                                           |     | 4 855           | 4 727           | 4 514           | 4 411                | 5 411           | 5 411              | -                 | 5 002                                               | 5 114               | 5 356               |
| Interest earned - external investments                                                                                                                                       |     | 6 153           | 2 357           | 1 543           | 2 400                | 1 700           | 1 700              | -                 | 2 400                                               | 2 530               | 2 666               |
| Interest earned - outstanding debtors                                                                                                                                        |     | 12 505          | 19 203          | 13 900          | 17 475               | 17 675          | 17 675             | -                 | 18 600                                              | 20 922              | 21 373              |
| Dividends received                                                                                                                                                           |     | -               | 59              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                        |     | 7 082           | 6 308           | 4 194           | 13 016               | 7 116           | 7 116              | -                 | 5 023                                               | 6 024               | 5 575               |
| Licences and permits                                                                                                                                                         |     | 73              | 66              | 120             | 171                  | 171             | 171                | -                 | 172                                                 | 181                 | 191                 |
| Agency services                                                                                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                           |     | 83 228          | 91 482          | 97 822          | 107 887              | 107 387         | 107 387            | -                 | 118 259                                             | 124 053             | 129 021             |
| Other own revenue                                                                                                                                                            | 2   | 2 653           | 4 379           | 4 778           | 21 155               | 12 888          | 12 888             | -                 | 4 329                                               | 4 557               | 4 697               |
| Gains on disposal of PPE                                                                                                                                                     |     | 2 670           | 728             | 4 132           | 5 000                | 5 000           | 5 000              | -                 | 5 000                                               | 5 000               | 1 000               |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                             |     | <b>497 861</b>  | <b>544 438</b>  | <b>601 529</b>  | <b>739 243</b>       | <b>697 901</b>  | <b>697 901</b>     | <b>-</b>          | <b>828 986</b>                                      | <b>888 609</b>      | <b>937 309</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                       | 2   | 144 212         | 159 027         | 170 173         | 188 560              | 188 943         | 188 943            | -                 | 207 771                                             | 229 672             | 246 192             |
| Remuneration of councillors                                                                                                                                                  |     | 9 737           | 11 916          | 12 102          | 13 174               | 13 174          | 13 174             | -                 | 14 685                                              | 15 772              | 16 939              |
| Debt impairment                                                                                                                                                              | 3   | 10 231          | 79 875          | 62 594          | 48 000               | 49 931          | 49 931             | -                 | 64 300                                              | 60 100              | 57 900              |
| Depreciation and asset impairment                                                                                                                                            | 2   | 63 866          | 59 179          | 43 309          | 46 687               | 58 008          | 58 008             | -                 | 62 640                                              | 66 278              | 74 738              |
| Finance charges                                                                                                                                                              |     | 4 645           | 3 312           | 1 174           | 8 142                | -               | -                  | -                 | 3 034                                               | 4 979               | 4 489               |
| Bulk purchases                                                                                                                                                               | 2   | 160 854         | 204 194         | 235 118         | 297 730              | 297 630         | 297 630            | -                 | 318 550                                             | 342 948             | 375 835             |
| Other Materials                                                                                                                                                              | 8   | 26 486          | 24 327          | 23 608          | 53 978               | 42 318          | 42 318             | -                 | 30 685                                              | 32 222              | 33 962              |
| Contracted services                                                                                                                                                          |     | 12 309          | 15 953          | 20 022          | 19 300               | 20 200          | 20 200             | -                 | 29 660                                              | 30 930              | 32 107              |
| Transfers and grants                                                                                                                                                         |     | 15 409          | 17 690          | 30 958          | 47 192               | -               | -                  | -                 | 40 388                                              | 45 265              | 47 288              |
| Other expenditure                                                                                                                                                            | 4,5 | 48 835          | 66 151          | 62 910          | 110 175              | 132 420         | 132 420            | -                 | 96 792                                              | 101 169             | 104 924             |
| Loss on disposal of PPE                                                                                                                                                      |     | 7 099           | 7 030           | 5 975           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                     |     | <b>503 683</b>  | <b>648 656</b>  | <b>667 943</b>  | <b>832 938</b>       | <b>802 624</b>  | <b>802 624</b>     | <b>-</b>          | <b>868 506</b>                                      | <b>929 334</b>      | <b>994 374</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                               | 6   | 41 082          | 40 873          | 67 136          | 93 697               | 94 197          | 94 197             | -                 | 60 731                                              | 61 381              | 66 222              |
| Contributions recognised - capital                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                           |     | <b>35 260</b>   | <b>(63 345)</b> | <b>722</b>      | <b>2</b>             | <b>(10 526)</b> | <b>(10 526)</b>    | <b>-</b>          | <b>21 211</b>                                       | <b>20 656</b>       | <b>9 157</b>        |
| Taxation                                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                      |     | <b>35 260</b>   | <b>(63 345)</b> | <b>722</b>      | <b>2</b>             | <b>(10 526)</b> | <b>(10 526)</b>    | <b>-</b>          | <b>21 211</b>                                       | <b>20 656</b>       | <b>9 157</b>        |
| Attributable to minorities                                                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                        |     | <b>35 260</b>   | <b>(63 345)</b> | <b>722</b>      | <b>2</b>             | <b>(10 526)</b> | <b>(10 526)</b>    | <b>-</b>          | <b>21 211</b>                                       | <b>20 656</b>       | <b>9 157</b>        |
| Share of surplus/ (deficit) of associate                                                                                                                                     | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                        |     | <b>35 260</b>   | <b>(63 345)</b> | <b>722</b>      | <b>2</b>             | <b>(10 526)</b> | <b>(10 526)</b>    | <b>-</b>          | <b>21 211</b>                                       | <b>20 656</b>       | <b>9 157</b>        |

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Mafube(FS205) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 2 999           | 19 167          | 16 322          | 17 438               | 32 863          | 32 863             | -                 | 16 040                                              | 17 003              | 18 023              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 11 669          | 25 045          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | 13 644          | 17 514          | 14 825          | 13 855               | 13 855          | 13 855             | -                 | 16 032                                              | 16 994              | 18 013              |
| Service charges - sanitation revenue                        | 2   | 9 129           | 12 535          | 14 328          | 6 938                | 6 938           | 6 938              | -                 | 13 328                                              | 14 128              | 14 975              |
| Service charges - refuse revenue                            | 2   | 8 711           | 11 465          | 12 923          | 10 694               | 10 694          | 10 694             | -                 | 15 868                                              | 16 820              | 17 829              |
| Service charges - other                                     |     | -               | 857             | 1 147           | 458                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 478             | 181             | 151             | 258                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                      |     | 29              | 245             | 160             | 90                   | 90              | 90                 | -                 | 450                                                 | 477                 | 506                 |
| Interest earned - outstanding debtors                       |     | 7 418           | 8 922           | 7 355           | 2 690                | 2 690           | 2 690              | -                 | 2 851                                               | 3 022               | 3 204               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 358             | 218             | 134             | 3 000                | 3 000           | 3 000              | -                 | 3 180                                               | 3 371               | 3 573               |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 63 272          | 71 806          | 80 799          | 78 084               | 78 084          | 78 084             | -                 | 79 412                                              | 81 438              | 79 312              |
| Other own revenue                                           | 2   | 2 895           | 3 541           | 6 868           | 20 826               | 6 116           | 6 116              | -                 | 7 092                                               | 7 518               | 7 969               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 120 601         | 171 495         | 155 012         | 154 331              | 154 331         | 154 331            | -                 | 154 253                                             | 160 770             | 163 403             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 57 460          | 54 871          | 66 470          | 59 673               | 66 019          | 66 019             | -                 | 72 820                                              | 77 189              | 81 820              |
| Remuneration of councillors                                 |     | 4 366           | 5 097           | 5 421           | 4 487                | 4 487           | 4 487              | -                 | 4 926                                               | 5 222               | 5 535               |
| Debt impairment                                             | 3   | 33 769          | 9 431           | 40 276          | 3 150                | 3 150           | 3 150              | -                 | 3 308                                               | 3 506               | 3 716               |
| Depreciation and asset impairment                           | 2   | 960             | 120 149         | 123 677         | 1 144                | -               | -                  | -                 | 1 201                                               | 1 273               | 1 350               |
| Finance charges                                             |     | 1 430           | 7 862           | 7 279           | -                    | 242             | 242                | -                 | 255                                                 | 270                 | 286                 |
| Bulk purchases                                              | 2   | 43 640          | 36 779          | 9 169           | 13 500               | 12 353          | 12 353             | -                 | 12 443                                              | 13 190              | 13 981              |
| Other Materials                                             | 8   | -               | 10 768          | 15 246          | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | 1 400                | -               | -                  | -                 | 2 717                                               | 2 880               | 3 077               |
| Transfers and grants                                        |     | 4 793           | 7 709           | 7 529           | 11 860               | 15 000          | 15 000             | -                 | 15 000                                              | 15 900              | 16 854              |
| Other expenditure                                           | 4,5 | 52 536          | 39 006          | 34 449          | 58 872               | 42 609          | 42 609             | -                 | 50 062                                              | 52 697              | 55 834              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 198 955         | 291 670         | 309 516         | 154 086              | 143 860         | 143 860            | -                 | 162 731                                             | 172 126             | 182 454             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 5 986           | 34 291          | 31 499          | 25 533               | 30 533          | 30 533             | -                 | 51 718                                              | 65 144              | 88 208              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (72 367)        | (85 883)        | (123 005)       | 25 778               | 41 004          | 41 004             | -                 | 43 240                                              | 53 787              | 69 157              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (72 367)        | (85 883)        | (123 005)       | 25 778               | 41 004          | 41 004             | -                 | 43 240                                              | 53 787              | 69 157              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (72 367)        | (85 883)        | (123 005)       | 25 778               | 41 004          | 41 004             | -                 | 43 240                                              | 53 787              | 69 157              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (72 367)        | (85 883)        | (123 005)       | 25 778               | 41 004          | 41 004             | -                 | 43 240                                              | 53 787              | 69 157              |

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Free State: Fezile Dabi(DC20) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                      |     | 9 319           | 10 462          | 9 420           | 10 112               | 10 112          | 10 112             | -                 | 5 009                                               | 5 009               | 5 009               |
| Interest earned - outstanding debtors                       |     | -               | 5               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 124 738         | 129 393         | 134 396         | 137 641              | 137 641         | 137 641            | -                 | 142 499                                             | 144 413             | 146 586             |
| Other own revenue                                           | 2   | 2 016           | 2 545           | 1 701           | 326                  | 3 617           | 3 617              | -                 | 2 741                                               | -                   | -                   |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 136 074         | 142 405         | 145 517         | 148 080              | 151 371         | 151 371            | -                 | 150 249                                             | 149 422             | 151 595             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 44 162          | 53 018          | 59 070          | 75 607               | 79 874          | 79 874             | -                 | 87 390                                              | 92 634              | 98 192              |
| Remuneration of councillors                                 |     | 4 985           | 5 415           | 5 965           | 6 575                | 7 270           | 7 270              | -                 | 7 586                                               | 7 586               | 7 586               |
| Debt impairment                                             | 3   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 3 444           | 3 634           | 3 741           | 4 200                | 4 045           | 4 045              | -                 | 4 800                                               | 4 800               | 4 800               |
| Finance charges                                             |     | 3 972           | 3 488           | 2 923           | -                    | -               | -                  | -                 | 4 500                                               | -                   | -                   |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | 605             | 642             | 718             | 1 055                | -               | -                  | -                 | 2 312                                               | 2 312               | 2 312               |
| Contracted services                                         |     | 12 850          | 12 898          | 5 083           | 7 481                | 8 533           | 8 533              | -                 | 7 520                                               | 9 019               | 9 505               |
| Transfers and grants                                        |     | 1 083           | 505             | 190             | 15 450               | 25 543          | 25 543             | -                 | 29 483                                              | -                   | -                   |
| Other expenditure                                           | 4,5 | 46 270          | 44 211          | 50 392          | 85 159               | 94 161          | 94 161             | -                 | 63 471                                              | 66 644              | 69 977              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 117 371         | 123 811         | 128 081         | 195 526              | 219 426         | 219 426            | -                 | 207 062                                             | 182 995             | 192 371             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | 18 703          | 18 593          | 17 436          | (47 447)             | (68 055)        | (68 055)           | -                 | (56 814)                                            | (33 573)            | (40 776)            |
| Surplus/(Deficit) after capital transfers and contributions |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|                                                             |     | 18 703          | 18 593          | 17 436          | (47 447)             | (68 055)        | (68 055)           | -                 | (56 814)                                            | (33 573)            | (40 776)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Gauteng: Ekurhuleni Metro(EKU) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 2 431 047       | 2 590 399       | 2 802 871       | 3 540 277            | 3 678 967       | 3 678 967          | -                 | 4 025 721                                           | 4 351 203           | 4 677 607           |
| Property rates - penalties and collection charges           |     | 62 531          | 53 770          | 72 092          | 62 392               | 62 392          | 62 392             | -                 | 108 989                                             | 119 888             | 131 876             |
| Service charges - electricity revenue                       | 2   | 7 588 994       | 9 086 646       | 9 692 978       | 11 499 685           | 11 499 685      | 11 499 685         | -                 | 11 717 499                                          | 12 585 402          | 13 517 601          |
| Service charges - water revenue                             | 2   | 1 184 378       | 2 053 595       | 2 158 533       | 2 574 470            | 2 594 470       | 2 594 470          | -                 | 2 867 861                                           | 3 152 814           | 3 466 115           |
| Service charges - sanitation revenue                        | 2   | 681 256         | 715 985         | 736 557         | 862 863              | 882 863         | 882 863            | -                 | 995 311                                             | 1 069 961           | 1 150 211           |
| Service charges - refuse revenue                            | 2   | 610 983         | 726 039         | 846 321         | 1 147 822            | 1 147 822       | 1 147 822          | -                 | 1 231 349                                           | 1 323 096           | 1 421 805           |
| Service charges - other                                     |     | 56 295          | 58 232          | 65 887          | 69 772               | 69 757          | 69 757             | -                 | 78 333                                              | 83 517              | 89 075              |
| Rental of facilities and equipment                          |     | 49 064          | 49 227          | 49 600          | 61 127               | 61 047          | 61 047             | -                 | 65 945                                              | 71 220              | 76 916              |
| Interest earned - external investments                      |     | 119 553         | 153 736         | 239 543         | 195 615              | 195 615         | 195 615            | -                 | 220 043                                             | 246 448             | 276 021             |
| Interest earned - outstanding debtors                       |     | 212 198         | 199 887         | 257 705         | 201 712              | 201 775         | 201 775            | -                 | 219 921                                             | 239 714             | 261 288             |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 135 349         | 210 364         | 173 029         | 185 158              | 185 694         | 185 694            | -                 | 253 116                                             | 278 427             | 306 270             |
| Licences and permits                                        |     | 30 049          | 33 961          | 35 332          | 38 985               | 39 384          | 39 384             | -                 | 45 417                                              | 49 959              | 54 954              |
| Agency services                                             |     | 186 877         | 208 921         | 228 211         | 246 055              | 246 055         | 246 055            | -                 | 258 557                                             | 279 241             | 301 581             |
| Transfers recognised - operational                          |     | 2 816 128       | 3 285 158       | 3 638 073       | 2 618 495            | 2 680 742       | 2 680 742          | -                 | 2 683 115                                           | 2 774 667           | 3 018 558           |
| Other own revenue                                           | 2   | 69 724          | 105 667         | 138 189         | 1 458 215            | 1 458 210       | 1 458 210          | -                 | 1 534 524                                           | 1 590 112           | 1 658 724           |
| Gains on disposal of PPE                                    |     | 4 872           | 776             | -               | 5 000                | 5 000           | 5 000              | -                 | 5 000                                               | 5 000               | 5 000               |
| Total Revenue (excl. capital transfers and contributions)   |     | 16 239 296      | 19 532 362      | 21 134 921      | 24 767 643           | 25 009 478      | 25 009 478         | -                 | 26 310 701                                          | 28 220 667          | 30 413 603          |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 3 800 446       | 4 109 532       | 4 276 571       | 5 134 073            | 5 157 837       | 5 157 837          | -                 | 5 446 788                                           | 5 871 614           | 6 262 784           |
| Remuneration of councillors                                 |     | 66 908          | 79 406          | 87 955          | 97 286               | 92 786          | 92 786             | -                 | 101 919                                             | 108 441             | 115 382             |
| Debt impairment                                             | 3   | 1 445 304       | 1 442 008       | 887 675         | 1 144 566            | 1 144 566       | 1 144 566          | -                 | 1 230 204                                           | 1 426 146           | 1 559 221           |
| Depreciation and asset impairment                           | 2   | 2 068 687       | 1 984 750       | 2 055 905       | 1 312 896            | 1 312 896       | 1 312 896          | -                 | 1 431 820                                           | 1 689 304           | 1 951 916           |
| Finance charges                                             |     | 382 613         | 453 418         | 522 866         | 685 215              | 673 514         | 673 514            | -                 | 706 964                                             | 742 313             | 794 274             |
| Bulk purchases                                              | 2   | 6 435 217       | 7 930 516       | 8 852 864       | 9 686 163            | 9 708 163       | 9 708 163          | -                 | 10 290 877                                          | 10 958 661          | 11 755 849          |
| Other Materials                                             | 8   | 1 781 722       | 1 737 189       | 1 839 955       | 2 118 929            | 2 133 516       | 2 133 516          | -                 | 2 355 214                                           | 2 513 910           | 2 672 807           |
| Contracted services                                         |     | 614 834         | 684 663         | 685 955         | 810 490              | 846 254         | 846 254            | -                 | 902 139                                             | 974 310             | 1 052 255           |
| Transfers and grants                                        |     | 134 180         | 426 285         | 960 645         | 1 003 679            | 999 199         | 999 199            | -                 | 1 048 821                                           | 1 115 380           | 1 186 323           |
| Other expenditure                                           | 4,5 | 1 139 098       | 1 197 375       | 981 874         | 2 615 640            | 2 248 984       | 2 248 984          | -                 | 2 655 071                                           | 2 608 303           | 2 696 154           |
| Loss on disposal of PPE                                     |     | 24 773          | 21 040          | 15 256          | 25 000               | 25 000          | 25 000             | -                 | 25 000                                              | 25 000              | 25 000              |
| Total Expenditure                                           |     | 17 893 784      | 20 066 181      | 21 167 521      | 24 633 937           | 24 342 715      | 24 342 715         | -                 | 26 194 817                                          | 28 033 383          | 30 071 966          |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (1 654 487)     | (533 820)       | (32 599)        | 133 706              | 666 763         | 666 763            | -                 | 115 883                                             | 187 285             | 341 637             |
| Contributions recognised - capital                          |     | 581 561         | 1 272 382       | 1 108 485       | 1 691 438            | 1 816 897       | 1 816 897          | -                 | 2 003 181                                           | 2 208 898           | 2 259 197           |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | -               | -               | -               | (130 000)            | (130 000)       | (130 000)          | -                 | (113 000)                                           | (183 000)           | (335 000)           |
| Surplus/(Deficit) after capital transfers and contributions |     | (1 072 927)     | 738 563         | 1 075 886       | 1 695 144            | 2 353 659       | 2 353 659          | -                 | 2 006 064                                           | 2 213 182           | 2 265 834           |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (1 072 927)     | 738 563         | 1 075 886       | 1 695 144            | 2 353 659       | 2 353 659          | -                 | 2 006 064                                           | 2 213 182           | 2 265 834           |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (1 072 927)     | 738 563         | 1 075 886       | 1 695 144            | 2 353 659       | 2 353 659          | -                 | 2 006 064                                           | 2 213 182           | 2 265 834           |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (1 072 927)     | 738 563         | 1 075 886       | 1 695 144            | 2 353 659       | 2 353 659          | -                 | 2 006 064                                           | 2 213 182           | 2 265 834           |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Gauteng: City Of Johannesburg(JHB) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 4 933 897       | 5 412 614       | 6 034 946       | 6 395 445            | 6 545 445       | 6 545 445          | -                 | 7 610 948                                           | 8 113 271           | 8 640 634           |
| Property rates - penalties and collection charges           |     | 77 206          | 78 101          | 112 284         | 91 169               | 91 169          | 91 169             | -                 | 103 246                                             | 106 756             | 114 097             |
| Service charges - electricity revenue                       | 2   | 9 774 645       | 11 956 900      | 12 221 611      | 13 276 206           | 12 396 000      | 12 396 000         | -                 | 13 573 620                                          | 14 795 246          | 15 830 913          |
| Service charges - water revenue                             | 2   | 2 696 549       | 3 167 958       | 3 999 592       | 4 241 132            | 4 241 816       | 4 241 816          | -                 | 4 618 593                                           | 5 034 266           | 5 386 665           |
| Service charges - sanitation revenue                        | 2   | 1 880 043       | 2 001 116       | 1 898 223       | 2 490 824            | 2 490 824       | 2 490 824          | -                 | 2 712 507                                           | 2 956 633           | 3 163 597           |
| Service charges - refuse revenue                            | 2   | 812 696         | 892 911         | 966 453         | 986 904              | 986 904         | 986 904            | -                 | 1 060 922                                           | 1 156 405           | 1 237 353           |
| Service charges - other                                     |     | 45 849          | 116 588         | 134 219         | 438 402              | 437 907         | 437 907            | -                 | 467 740                                             | 479 997             | 505 306             |
| Rental of facilities and equipment                          |     | 145 500         | 195 134         | 220 480         | 287 893              | 263 740         | 263 740            | -                 | 293 594                                             | 312 805             | 333 382             |
| Interest earned - external investments                      |     | 349 727         | 302 015         | 384 594         | 306 055              | 305 353         | 305 353            | -                 | 420 118                                             | 337 328             | 355 781             |
| Interest earned - outstanding debtors                       |     | 63 303          | 53 605          | 64 832          | 42 878               | 112 838         | 112 838            | -                 | 107 685                                             | 111 983             | 114 747             |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 361 603         | 435 336         | 320 336         | 574 741              | 323 741         | 323 741            | -                 | 466 534                                             | 492 209             | 516 817             |
| Licences and permits                                        |     | 806             | 803             | 958             | 674                  | 674             | 674                | -                 | 707                                                 | 743                 | 780                 |
| Agency services                                             |     | 168 166         | 206 288         | 219 256         | 501 979              | 532 255         | 532 255            | -                 | 584 677                                             | 628 394             | 664 123             |
| Transfers recognised - operational                          |     | 4 763 945       | 5 097 986       | 4 847 290       | 5 146 290            | 5 739 960       | 5 739 960          | -                 | 5 690 916                                           | 5 896 527           | 6 414 233           |
| Other own revenue                                           | 2   | 1 381 912       | 1 880 657       | 1 588 107       | 1 989 452            | 2 115 155       | 2 115 155          | -                 | 1 575 476                                           | 1 641 527           | 1 589 649           |
| Gains on disposal of PPE                                    |     | 6 784           | 55 153          | -               | -                    | -               | -                  | -                 | 20 000                                              | 40 000              | 40 000              |
| Total Revenue (excl. capital transfers and contributions)   |     | 27 462 631      | 31 853 165      | 33 013 181      | 36 770 044           | 36 583 781      | 36 583 781         | -                 | 39 307 283                                          | 42 104 090          | 44 908 077          |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 6 468 824       | 6 876 153       | 7 450 682       | 8 155 691            | 8 206 963       | 8 206 963          | -                 | 8 740 592                                           | 9 080 890           | 9 445 081           |
| Remuneration of councillors                                 |     | 80 646          | 98 291          | 110 411         | 124 154              | 124 154         | 124 154            | -                 | 134 301                                             | 136 951             | 146 177             |
| Debt impairment                                             | 3   | 2 780 370       | 2 191 637       | 2 850 709       | 1 451 637            | 1 684 800       | 1 684 800          | -                 | 1 481 233                                           | 1 419 634           | 1 385 022           |
| Depreciation and asset impairment                           | 2   | 1 649 979       | 1 799 840       | 2 018 660       | 2 345 443            | 2 345 443       | 2 345 443          | -                 | 2 795 813                                           | 3 294 173           | 3 788 822           |
| Finance charges                                             |     | 1 523 057       | 1 598 227       | 1 477 487       | 1 403 071            | 1 316 433       | 1 316 433          | -                 | 1 809 644                                           | 2 083 169           | 2 327 391           |
| Bulk purchases                                              | 2   | 8 162 421       | 10 159 070      | 11 113 587      | 12 272 913           | 11 635 213      | 11 635 213         | -                 | 12 477 870                                          | 13 350 164          | 14 324 943          |
| Other Materials                                             | 8   | 67 620          | 38 327          | 40 200          | 42 481               | -               | -                  | -                 | 44 945                                              | 47 417              | 50 025              |
| Contracted services                                         |     | 2 685 328       | 1 978 748       | 1 882 488       | 3 215 045            | 3 386 891       | 3 386 891          | -                 | 3 850 659                                           | 3 952 961           | 4 065 089           |
| Transfers and grants                                        |     | 111 793         | 132 957         | 153 955         | 175 397              | 456 173         | 456 173            | -                 | 299 689                                             | 35 113              | 28 488              |
| Other expenditure                                           | 4,5 | 3 270 330       | 4 517 065       | 4 375 658       | 4 775 047            | 5 066 486       | 5 066 486          | -                 | 5 148 375                                           | 5 574 659           | 5 859 047           |
| Loss on disposal of PPE                                     |     | 21 554          | -               | 1 743           | 50                   | 20              | 20                 | -                 | -                                                   | 50                  | 50                  |
| Total Expenditure                                           |     | 26 821 922      | 29 390 315      | 31 475 580      | 33 960 929           | 34 222 576      | 34 222 576         | -                 | 36 783 121                                          | 38 975 182          | 41 420 135          |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 2 371 021       | 2 534 159       | 1 976 587       | 2 524 743            | 2 628 950       | 2 628 950          | -                 | 2 654 718                                           | 2 766 321           | 2 882 167           |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 3 011 730       | 4 997 009       | 3 514 188       | 5 333 858            | 4 990 155       | 4 990 155          | -                 | 5 178 880                                           | 5 895 229           | 6 370 109           |
| Taxation                                                    |     | 271 107         | 382 328         | 75 732          | 550 871              | 499 499         | 499 499            | -                 | 528 805                                             | 648 787             | 729 052             |
| Surplus/(Deficit) after taxation                            |     | 2 740 623       | 4 614 681       | 3 438 456       | 4 782 987            | 4 490 656       | 4 490 656          | -                 | 4 650 075                                           | 5 246 442           | 5 641 057           |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 2 740 623       | 4 614 681       | 3 438 456       | 4 782 987            | 4 490 656       | 4 490 656          | -                 | 4 650 075                                           | 5 246 442           | 5 641 057           |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 2 740 623       | 4 614 681       | 3 438 456       | 4 782 987            | 4 490 656       | 4 490 656          | -                 | 4 650 075                                           | 5 246 442           | 5 641 057           |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Gauteng: City Of Tshwane(TSH) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 2 915 622       | 3 357 657       | 3 999 445       | 4 464 238            | 4 461 688       | 4 461 688          | -                 | 4 888 154                                           | 5 278 768           | 5 700 589           |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 6 078 751       | 7 579 365       | 8 159 327       | 9 012 286            | 8 811 106       | 8 811 106          | -                 | 9 714 755                                           | 10 490 995          | 11 329 357          |
| Service charges - water revenue                             | 2   | 1 648 490       | 2 008 130       | 2 245 111       | 2 739 884            | 2 733 911       | 2 733 911          | -                 | 3 071 955                                           | 3 351 129           | 3 652 195           |
| Service charges - sanitation revenue                        | 2   | 458 448         | 524 090         | 596 332         | 660 035              | 660 035         | 660 035            | -                 | 737 535                                             | 795 470             | 857 987             |
| Service charges - refuse revenue                            | 2   | 417 279         | 531 806         | 641 485         | 779 340              | 790 790         | 790 790            | -                 | 996 597                                             | 1 094 420           | 1 180 415           |
| Service charges - other                                     |     | (0)             | (19)            | (19)            | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 101 028         | 100 016         | 106 061         | 131 357              | 128 298         | 128 298            | -                 | 268 884                                             | 284 363             | 300 680             |
| Interest earned - external investments                      |     | 110 143         | 52 934          | 62 828          | 38 337               | 38 604          | 38 604             | -                 | 66 622                                              | 81 475              | 106 178             |
| Interest earned - outstanding debtors                       |     | 195 142         | 265 721         | 276 806         | 240 532              | 240 336         | 240 336            | -                 | 227 379                                             | 244 379             | 262 735             |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 3 036           | 4 556           | 3 935           | 79 185               | 79 215          | 79 215             | -                 | 75 022                                              | 79 074              | 83 344              |
| Licences and permits                                        |     | 35 989          | 52 426          | 58 659          | 52 984               | 52 984          | 52 984             | -                 | 58 578                                              | 61 579              | 64 742              |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 2 007 217       | 2 322 772       | 2 592 221       | 2 927 897            | 2 966 474       | 2 966 474          | -                 | 3 174 408                                           | 3 434 372           | 3 754 506           |
| Other own revenue                                           | 2   | 719 526         | 2 094 893       | 822 900         | 1 045 920            | 1 029 689       | 1 029 689          | -                 | 1 659 596                                           | 1 205 360           | 1 310 104           |
| Gains on disposal of PPE                                    |     | 12 921          | 27 112          | 9 814           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 14 703 592      | 18 921 460      | 19 574 904      | 22 171 995           | 21 993 129      | 21 993 129         | -                 | 24 939 484                                          | 26 401 384          | 28 602 832          |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 4 236 966       | 4 815 285       | 5 304 964       | 6 138 038            | 6 123 254       | 6 123 254          | -                 | 6 599 935                                           | 6 998 730           | 7 423 772           |
| Remuneration of councillors                                 |     | 61 712          | 91 453          | 92 573          | 103 223              | 99 452          | 99 452             | -                 | 109 043                                             | 119 668             | 131 353             |
| Debt impairment                                             | 3   | 639 687         | 903 950         | 951 619         | 947 408              | 942 006         | 942 006            | -                 | 650 518                                             | 734 863             | 824 622             |
| Depreciation and asset impairment                           | 2   | 823 717         | 1 063 046       | 1 107 940       | 954 409              | 1 066 141       | 1 066 141          | -                 | 1 116 341                                           | 1 101 147           | 1 078 704           |
| Finance charges                                             |     | 604 115         | 633 215         | 740 275         | 859 248              | 816 028         | 816 028            | -                 | 898 191                                             | 992 145             | 1 058 334           |
| Bulk purchases                                              | 2   | 4 562 400       | 6 172 120       | 6 695 411       | 7 555 858            | 7 405 096       | 7 405 096          | -                 | 8 129 270                                           | 8 800 146           | 9 525 833           |
| Other Materials                                             | 8   | 433 366         | 528 402         | 449 734         | 584 704              | 308 904         | 308 904            | -                 | 410 262                                             | 435 103             | 467 115             |
| Contracted services                                         |     | 1 228 260       | 1 567 845       | 1 717 221       | 1 427 076            | 1 594 453       | 1 594 453          | -                 | 2 002 023                                           | 2 038 382           | 2 412 261           |
| Transfers and grants                                        |     | 27 626          | 21 496          | 17 290          | 242 918              | 242 853         | 242 853            | -                 | 262 327                                             | 263 712             | 265 172             |
| Other expenditure                                           | 4,5 | 1 788 203       | 2 263 069       | 2 460 837       | 3 359 113            | 3 394 942       | 3 394 942          | -                 | 3 662 046                                           | 3 758 736           | 4 165 094           |
| Loss on disposal of PPE                                     |     | 2 844           | 112 039         | 279 423         | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 14 408 895      | 18 171 922      | 19 817 287      | 22 171 995           | 21 993 129      | 21 993 129         | -                 | 23 839 956                                          | 25 242 631          | 27 352 261          |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 294 696         | 749 538         | (242 383)       | (0)                  | 0               | 0                  | -                 | 1 099 528                                           | 1 158 753           | 1 250 571           |
| Transfers recognised - capital                              |     | 496 494         | 1 224 657       | 2 151 546       | 2 097 039            | 2 219 779       | 2 219 779          | -                 | 2 544 400                                           | 2 447 100           | 2 559 676           |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 791 191         | 1 974 195       | 1 909 163       | 2 097 039            | 2 219 779       | 2 219 779          | -                 | 3 643 928                                           | 3 605 853           | 3 810 247           |
| Taxation                                                    |     | -               | -               | (825)           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 791 191         | 1 974 195       | 1 909 988       | 2 097 039            | 2 219 779       | 2 219 779          | -                 | 3 643 928                                           | 3 605 853           | 3 810 247           |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 791 191         | 1 974 195       | 1 909 988       | 2 097 039            | 2 219 779       | 2 219 779          | -                 | 3 643 928                                           | 3 605 853           | 3 810 247           |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 791 191         | 1 974 195       | 1 909 988       | 2 097 039            | 2 219 779       | 2 219 779          | -                 | 3 643 928                                           | 3 605 853           | 3 810 247           |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Gauteng: Emfuleni(GT421) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 310 198         | 351 966         | 410 974         | 469 468              | 469 468         | 469 468            | -                 | 539 000                                             | 572 428             | 607 922             |
| Property rates - penalties and collection charges           |     | -               | -               | -               | 0                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 1 163 243       | 1 415 815       | 1 615 708       | 1 874 199            | 1 897 091       | 1 897 091          | -                 | 1 977 314                                           | 2 172 186           | 2 345 961           |
| Service charges - water revenue                             | 2   | 420 482         | 492 337         | 667 182         | 756 385              | 756 460         | 756 460            | -                 | 946 898                                             | 1 011 303           | 1 071 509           |
| Service charges - sanitation revenue                        | 2   | 182 002         | 197 320         | 179 502         | 222 375              | 222 713         | 222 713            | -                 | 259 158                                             | 285 074             | 313 581             |
| Service charges - refuse revenue                            | 2   | 89 633          | 96 346          | 128 997         | 155 386              | 176 770         | 176 770            | -                 | 171 227                                             | 180 813             | 191 657             |
| Service charges - other                                     |     | 21 595          | 0               | -               | 54 427               | 9 738           | 9 738              | -                 | 27 564                                              | 28 762              | 30 496              |
| Rental of facilities and equipment                          |     | 8 258           | 11 439          | 11 195          | 13 915               | 13 915          | 13 915             | -                 | 14 772                                              | 15 717              | 16 722              |
| Interest earned - external investments                      |     | 15 007          | 10 106          | 10 584          | 8 569                | 8 569           | 8 569              | -                 | 11 152                                              | 9 738               | 10 361              |
| Interest earned - outstanding debtors                       |     | 35 271          | 21 235          | 24 695          | 25 708               | 25 708          | 25 708             | -                 | 22 796                                              | 24 433              | 26 193              |
| Dividends received                                          |     | 6               | 10              | 3               | -                    | -               | -                  | -                 | 5                                                   | 5                   | 6                   |
| Fines                                                       |     | 17 372          | 36 770          | 34 649          | 35 008               | 35 008          | 35 008             | -                 | 35 008                                              | 36 759              | 38 597              |
| Licences and permits                                        |     | 8               | 13              | 13              | 12                   | 12              | 12                 | -                 | 13                                                  | 14                  | 15                  |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 707 726         | 652 871         | 669 491         | 685 819              | 685 819         | 685 819            | -                 | 669 140                                             | 663 161             | 668 344             |
| Other own revenue                                           | 2   | 116 497         | 74 966          | 107 736         | 38 799               | 38 799          | 38 799             | -                 | 33 075                                              | 34 848              | 36 798              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | 1 324                | 1 324           | 1 324              | -                 | 1 414                                               | 1 504               | 1 601               |
| Total Revenue (excl. capital transfers and contributions)   |     | 3 087 298       | 3 361 192       | 3 860 727       | 4 341 394            | 4 341 394       | 4 341 394          | -                 | 4 708 536                                           | 5 036 743           | 5 359 761           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 643 427         | 722 195         | 754 323         | 827 886              | 827 886         | 827 886            | -                 | 918 945                                             | 923 067             | 992 288             |
| Remuneration of councillors                                 |     | 22 931          | 25 133          | 26 661          | 41 852               | 41 852          | 41 852             | -                 | 47 185                                              | 50 205              | 53 418              |
| Debt impairment                                             | 3   | 101 042         | 314 129         | 457 428         | 461 198              | 241 198         | 241 198            | -                 | 438 179                                             | 404 879             | 558 796             |
| Depreciation and asset impairment                           | 2   | 719 116         | 806 175         | 515 341         | 206 188              | 206 188         | 206 188            | -                 | 248 527                                             | 249 317             | 264 515             |
| Finance charges                                             |     | 33 519          | 21 976          | 32 425          | 11 343               | 11 343          | 11 343             | -                 | 11 897                                              | 12 658              | 13 468              |
| Bulk purchases                                              | 2   | 1 266 007       | 1 574 333       | 1 803 669       | 1 884 859            | 1 884 859       | 1 884 859          | -                 | 1 950 243                                           | 2 058 325           | 2 182 114           |
| Other Materials                                             | 8   | 121 213         | -               | 2 977           | 3 285                | 7 285           | 7 285              | -                 | 8 281                                               | 8 525               | 8 948               |
| Contracted services                                         |     | 47 258          | 82 415          | 82 581          | 100 949              | 100 949         | 100 949            | -                 | 134 239                                             | 139 833             | 146 430             |
| Transfers and grants                                        |     | 5 728           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 363 485         | 537 545         | 611 597         | 658 864              | 1 032 467       | 1 032 467          | -                 | 808 626                                             | 874 206             | 973 086             |
| Loss on disposal of PPE                                     |     | -               | 4 815           | 23 528          | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 3 323 726       | 4 088 716       | 4 310 531       | 4 196 423            | 4 354 027       | 4 354 027          | -                 | 4 566 121                                           | 4 721 015           | 5 193 062           |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (236 429)       | (727 524)       | (449 804)       | 144 971              | (12 633)        | (12 633)           | -                 | 142 415                                             | 315 728             | 166 700             |
| Contributions recognised - capital                          |     | -               | 160 521         | 201 664         | 181 133              | 181 133         | 181 133            | -                 | 266 011                                             | 396 232             | 437 236             |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | (236 429)       | (567 003)       | (248 140)       | 326 104              | 168 500         | 168 500            | -                 | 408 425                                             | 711 960             | 603 935             |
| Surplus/(Deficit) after capital transfers and contributions |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Attributable to minorities                                  |     | (236 429)       | (567 003)       | (248 140)       | 326 104              | 168 500         | 168 500            | -                 | 408 425                                             | 711 960             | 603 935             |
| Surplus/(Deficit) attributable to municipality              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Share of surplus/ (deficit) of associate                    | 7   | (236 429)       | (567 003)       | (248 140)       | 326 104              | 168 500         | 168 500            | -                 | 408 425                                             | 711 960             | 603 935             |
| Surplus/(Deficit) for the year                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|                                                             |     | (236 429)       | (567 003)       | (248 140)       | 326 104              | 168 500         | 168 500            | -                 | 408 425                                             | 711 960             | 603 935             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Gauteng: Midvaal(GT422) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 72 805          | 90 133          | 94 353          | 118 112              | 108 978         | 108 978            | 106 297           | 130 588                                             | 142 521             | 167 345             |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 114 734         | 185 503         | 214 118         | 245 366              | 242 148         | 242 148            | 231 868           | 273 688                                             | 306 014             | 359 803             |
| Service charges - water revenue                             | 2   | 86 530          | 100 153         | 117 418         | 126 039              | 128 329         | 128 329            | 130 208           | 146 112                                             | 157 067             | 181 887             |
| Service charges - sanitation revenue                        | 2   | 20 524          | 22 235          | 24 319          | 26 309               | 26 277          | 26 277             | 27 252            | 30 355                                              | 32 910              | 37 272              |
| Service charges - refuse revenue                            | 2   | 16 304          | 17 430          | 21 316          | 26 680               | 25 568          | 25 568             | 25 363            | 29 508                                              | 31 963              | 36 098              |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 534             | 1 535           | 1 330           | 1 020                | 1 270           | 1 270              | 997               | 1 300                                               | 1 370               | 1 444               |
| Interest earned - external investments                      |     | 775             | 1 157           | 2 037           | 1 800                | 2 800           | 2 800              | 4 618             | 2 000                                               | 2 108               | 2 222               |
| Interest earned - outstanding debtors                       |     | 6 820           | 7 688           | 7 120           | 7 200                | 5 200           | 5 200              | 6 049             | 4 000                                               | 4 216               | 4 444               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 10 440          | 10 440          | 7 020           | 9 000                | 14 000          | 14 000             | 14 157            | 14 523                                              | 15 307              | 16 134              |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 56 148          | 58 683          | 64 237          | 72 133               | 71 287          | 71 287             | 66 930            | 77 119                                              | 82 502              | 96 905              |
| Other own revenue                                           | 2   | 205 415         | 20 878          | 79 329          | 26 017               | 18 470          | 18 470             | 21 040            | 30 191                                              | 37 346              | 44 469              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | 456               | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 591 029         | 515 833         | 632 596         | 659 674              | 644 326         | 644 326            | 635 236           | 739 385                                             | 813 325             | 948 022             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 120 891         | 135 702         | 151 170         | 165 305              | 164 904         | 164 904            | 125 998           | 186 356                                             | 202 704             | 224 299             |
| Remuneration of councillors                                 |     | 5 233           | 7 430           | 7 875           | 9 708                | 9 377           | 9 377              | 8 741             | 9 052                                               | 9 631               | 10 248              |
| Debt impairment                                             | 3   | 24 802          | 23 699          | 27 323          | 27 060               | 25 060          | 25 060             | 15 804            | 28 680                                              | 36 596              | 63 405              |
| Depreciation and asset impairment                           | 2   | 112 453         | 75 864          | 109 753         | 117 353              | 117 353         | 117 353            | 121 362           | 131 700                                             | 151 873             | 143 545             |
| Finance charges                                             |     | 16 125          | 13 988          | 16 120          | 22 116               | 22 116          | 22 116             | 17 007            | 18 806                                              | 17 071              | 14 888              |
| Bulk purchases                                              | 2   | 157 136         | 199 878         | 225 660         | 249 800              | 252 800         | 252 800            | 250 237           | 283 639                                             | 312 674             | 357 432             |
| Other Materials                                             | 8   | 27 427          | 29 225          | 28 676          | -                    | 34 073          | 34 073             | 34 579            | -                                                   | -                   | -                   |
| Contracted services                                         |     | 43 688          | 45 058          | 48 879          | 60 120               | 57 668          | 57 668             | 56 120            | 56 968                                              | 60 764              | 64 550              |
| Transfers and grants                                        |     | -               | -               | -               | -                    | 2 033           | 2 033              | 1 494             | 5 926                                               | 7 071               | 23 950              |
| Other expenditure                                           | 4,5 | 42 448          | 38 685          | 38 135          | 92 102               | 50 689          | 50 689             | 45 678            | 107 026                                             | 115 641             | 127 402             |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | (0)                 |
| Total Expenditure                                           |     | 550 202         | 569 529         | 653 590         | 743 564              | 736 073         | 736 073            | 677 021           | 828 153                                             | 914 025             | 1 029 720           |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 16 938          | 33 662          | 31 969          | 84 316               | 37 314          | 37 314             | 37 573            | 31 236                                              | 40 000              | 41 158              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | 1 200                                               | 1 300               | 1 500               |
| Surplus/(Deficit) after capital transfers and contributions |     | 57 765          | (20 034)        | 10 975          | 426                  | (54 433)        | (54 433)           | (4 213)           | (56 332)                                            | (59 400)            | (39 040)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 57 765          | (20 034)        | 10 975          | 426                  | (54 433)        | (54 433)           | (4 213)           | (56 332)                                            | (59 400)            | (39 040)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 57 765          | (20 034)        | 10 975          | 426                  | (54 433)        | (54 433)           | (4 213)           | (56 332)                                            | (59 400)            | (39 040)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 57 765          | (20 034)        | 10 975          | 426                  | (54 433)        | (54 433)           | (4 213)           | (56 332)                                            | (59 400)            | (39 040)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Gauteng: Lesedi(GT423) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 49 916          | 54 510          | 58 417          | 64 801               | 62 303          | 62 303             | -                 | 73 200                                              | 77 592              | 82 248              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 129 264         | 168 001         | 196 590         | 228 730              | 236 535         | 236 535            | -                 | 240 834                                             | 258 453             | 277 363             |
| Service charges - water revenue                             | 2   | 44 469          | 47 907          | 59 001          | 66 521               | 71 562          | 71 562             | -                 | 73 093                                              | 78 173              | 83 606              |
| Service charges - sanitation revenue                        | 2   | 13 664          | 15 024          | 16 487          | 19 808               | 19 413          | 19 413             | -                 | 21 553                                              | 23 709              | 26 080              |
| Service charges - refuse revenue                            | 2   | 18 810          | 20 367          | 22 117          | 23 123               | 22 706          | 22 706             | -                 | 25 565                                              | 27 354              | 29 268              |
| Service charges - other                                     |     | 7 408           | 1 940           | 2 773           | 295                  | 6 069           | 6 069              | -                 | 254                                                 | 269                 | 286                 |
| Rental of facilities and equipment                          |     | 3 644           | 3 303           | 3 015           | 9 642                | 5 633           | 5 633              | -                 | 7 724                                               | 8 187               | 8 678               |
| Interest earned - external investments                      |     | 1 371           | 746             | 1 064           | 1 569                | 1 272           | 1 272              | -                 | 1 272                                               | 1 349               | 1 430               |
| Interest earned - outstanding debtors                       |     | 656             | 2 278           | 4 657           | 3 068                | 2 488           | 2 488              | -                 | 2 488                                               | 2 637               | 2 796               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 2 404           | 741             | 168             | 500                  | 500             | 500                | -                 | 2 500                                               | 2 650               | 2 809               |
| Licences and permits                                        |     | -               | 25              | 44              | 63                   | 91              | 91                 | -                 | 91                                                  | 96                  | 102                 |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 62 096          | 60 122          | 73 193          | 81 805               | 84 298          | 84 298             | -                 | 91 364                                              | 100 540             | 110 497             |
| Other own revenue                                           | 2   | 288             | 15 342          | 976             | 7 396                | 159             | 159                | -                 | 6 231                                               | 6 605               | 7 001               |
| Gains on disposal of PPE                                    |     | 755             | 9 049           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 334 745         | 399 353         | 438 500         | 507 321              | 513 028         | 513 028            | -                 | 546 168                                             | 587 614             | 632 162             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 83 102          | 90 599          | 92 694          | 114 179              | 109 145         | 109 145            | -                 | 147 509                                             | 156 949             | 166 994             |
| Remuneration of councillors                                 |     | 5 789           | 7 034           | 7 345           | 8 140                | 8 032           | 8 032              | -                 | 8 185                                               | 8 758               | 9 371               |
| Debt impairment                                             | 3   | 26 697          | 32 648          | 81 963          | 52 787               | 61 492          | 61 492             | -                 | 51 018                                              | 63 227              | 67 755              |
| Depreciation and asset impairment                           | 2   | 39 834          | 40 840          | 36 092          | 35 499               | 35 982          | 35 982             | -                 | 34 054                                              | 33 797              | 33 121              |
| Finance charges                                             |     | 5 376           | 7 814           | 6 983           | 6 373                | 6 373           | 6 373              | -                 | 6 084                                               | 5 850               | 5 651               |
| Bulk purchases                                              | 2   | 139 891         | 172 133         | 189 132         | 187 445              | 199 273         | 199 273            | -                 | 207 281                                             | 223 929             | 241 922             |
| Other Materials                                             | 8   | 18 295          | 21 736          | 20 992          | 37 035               | 15 732          | 15 732             | -                 | 18 556                                              | 19 651              | 20 732              |
| Contracted services                                         |     | 2 445           | 859             | 682             | 684                  | 579             | 579                | -                 | 611                                                 | 648                 | 687                 |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 48 768          | 51 424          | 51 917          | 46 894               | 64 112          | 64 112             | -                 | 70 910                                              | 73 704              | 77 906              |
| Loss on disposal of PPE                                     |     | 126             | -               | 202             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 370 325         | 425 085         | 488 001         | 489 035              | 500 720         | 500 720            | -                 | 544 209                                             | 586 514             | 624 139             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 33 020          | 27 280          | 20 317          | 43 993               | 44 052          | 44 052             | -                 | 32 037                                              | 40 843              | 46 849              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | (2 560)         | 1 547           | (29 185)        | 62 279               | 56 360          | 56 360             | -                 | 33 996                                              | 41 943              | 54 872              |
| Surplus/(Deficit) after capital transfers and contributions |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (2 560)         | 1 547           | (29 185)        | 62 279               | 56 360          | 56 360             | -                 | 33 996                                              | 41 943              | 54 872              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (2 560)         | 1 547           | (29 185)        | 62 279               | 56 360          | 56 360             | -                 | 33 996                                              | 41 943              | 54 872              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (2 560)         | 1 547           | (29 185)        | 62 279               | 56 360          | 56 360             | -                 | 33 996                                              | 41 943              | 54 872              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Gauteng: Sedibeng(DC42) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 7 695           | 7 800           | 7 927           | 9 104                | 9 086           | 9 086              | -                 | 9 533                                               | 10 048              | 10 591              |
| Interest earned - external investments                      |     | 6 237           | 2 222           | 2 116           | 2 060                | 2 100           | 2 100              | -                 | 2 199                                               | 2 318               | 2 443               |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | 49 310          | 59 606          | 62 152          | 65 855               | 64 955          | 64 955             | -                 | 69 103                                              | 72 834              | 76 767              |
| Agency services                                             |     | 6 497           | 6 963           | 7 246           | 7 307                | 6 472           | 6 472              | -                 | 6 740                                               | 7 104               | 7 488               |
| Transfers recognised - operational                          |     | 290 229         | 292 213         | 259 627         | 260 552              | 260 552         | 260 552            | -                 | 251 597                                             | 265 139             | 278 594             |
| Other own revenue                                           | 2   | 1 486           | 2 953           | 2 282           | 5 590                | 24 926          | 24 926             | -                 | 9 586                                               | 4 980               | 5 249               |
| Gains on disposal of PPE                                    |     | 107             | 1 162           | -               | 100                  | 70              | 70                 | -                 | 88                                                  | 92                  | 97                  |
| Total Revenue (excl. capital transfers and contributions)   |     | 361 560         | 372 918         | 341 350         | 350 567              | 368 161         | 368 161            | -                 | 348 846                                             | 362 516             | 381 230             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 232 231         | 228 392         | 202 733         | 195 544              | 200 318         | 200 318            | -                 | 207 216                                             | 220 444             | 234 516             |
| Remuneration of councillors                                 |     | 8 369           | 9 407           | 10 284          | 10 580               | 10 934          | 10 934             | -                 | 11 581                                              | 12 322              | 13 110              |
| Debt impairment                                             | 3   | 38              | 94              | 126             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 17 199          | 23 602          | 26 517          | 23 266               | 23 266          | 23 266             | -                 | 26 766                                              | 28 212              | 29 735              |
| Finance charges                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 37 073          | 42 719          | 41 315          | 39 560               | 40 004          | 40 004             | -                 | 35 567                                              | 37 488              | 39 512              |
| Transfers and grants                                        |     | 84 711          | 32 302          | 5 222           | 16 013               | 16 013          | 16 013             | -                 | 1 365                                               | 1 439               | 1 516               |
| Other expenditure                                           | 4,5 | 96 285          | 66 099          | 68 110          | 65 424               | 71 234          | 71 234             | -                 | 66 310                                              | 69 846              | 72 756              |
| Loss on disposal of PPE                                     |     | -               | -               | 164             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 475 905         | 402 616         | 354 470         | 350 388              | 361 769         | 361 769            | -                 | 348 805                                             | 369 750             | 391 146             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (114 345)       | (29 698)        | (13 121)        | 180                  | 6 391           | 6 391              | -                 | 40                                                  | (7 234)             | (9 916)             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | (114 345)       | (29 698)        | (13 121)        | 180                  | 6 391           | 6 391              | -                 | 40                                                  | (7 234)             | (9 916)             |
| Surplus/(Deficit) after capital transfers and contributions |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Attributable to minorities                                  |     | (114 345)       | (29 698)        | (13 121)        | 180                  | 6 391           | 6 391              | -                 | 40                                                  | (7 234)             | (9 916)             |
| Surplus/(Deficit) attributable to municipality              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Share of surplus/ (deficit) of associate                    | 7   | (114 345)       | (29 698)        | (13 121)        | 180                  | 6 391           | 6 391              | -                 | 40                                                  | (7 234)             | (9 916)             |
| Surplus/(Deficit) for the year                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|                                                             |     | (114 345)       | (29 698)        | (13 121)        | 180                  | 6 391           | 6 391              | -                 | 40                                                  | (7 234)             | (9 916)             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Gauteng: Mogale City(GT481) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 217 375         | 98 432          | 272 542         | 286 716              | 289 908         | 289 908            | -                 | 316 406                                             | 335 390             | 355 513             |
| Property rates - penalties and collection charges           |     | 12 226          | 12 747          | 20 863          | 18 393               | 30 261          | 30 261             | -                 | 32 486                                              | 34 887              | 37 465              |
| Service charges - electricity revenue                       | 2   | 506 843         | 619 676         | 695 821         | 805 124              | 761 255         | 761 255            | -                 | 833 172                                             | 894 743             | 960 865             |
| Service charges - water revenue                             | 2   | 147 987         | 169 383         | 164 254         | 210 711              | 208 805         | 208 805            | -                 | 229 868                                             | 248 488             | 268 615             |
| Service charges - sanitation revenue                        | 2   | 73 859          | 85 741          | 94 007          | 110 452              | 101 101         | 101 101            | -                 | 111 476                                             | 120 394             | 130 026             |
| Service charges - refuse revenue                            | 2   | 61 516          | 76 556          | 91 131          | 100 711              | 97 033          | 97 033             | -                 | 105 544                                             | 111 877             | 118 589             |
| Service charges - other                                     |     | 1               | 6               | 22 941          | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 7 739           | 3 149           | 2 821           | 3 233                | 3 278           | 3 278              | -                 | 3 508                                               | 3 718               | 3 941               |
| Interest earned - external investments                      |     | 4 518           | 4 717           | 13 598          | 1 000                | 2 938           | 2 938              | -                 | 1 468                                               | 1 468               | 1 468               |
| Interest earned - outstanding debtors                       |     | 7 547           | 10 202          | 10 349          | 9 232                | 12 834          | 12 834             | -                 | 13 732                                              | 14 556              | 15 429              |
| Dividends received                                          |     | 11              | 13              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 13 159          | 11 036          | 10 487          | 19 583               | 22 191          | 22 191             | -                 | 23 522                                              | 23 522              | 23 522              |
| Licences and permits                                        |     | 31              | 23              | 17              | 17                   | 22              | 22                 | -                 | 24                                                  | 25                  | 27                  |
| Agency services                                             |     | 15 926          | 18 999          | 24 950          | 19 075               | 24 950          | 24 950             | -                 | 24 950                                              | 24 950              | 24 950              |
| Transfers recognised - operational                          |     | 193 657         | 213 807         | 227 488         | 234 461              | 239 210         | 239 210            | -                 | 250 984                                             | 272 830             | 301 100             |
| Other own revenue                                           | 2   | 86 791          | 205 629         | 75 490          | 39 355               | 50 870          | 50 870             | -                 | 52 167                                              | 53 818              | 55 568              |
| Gains on disposal of PPE                                    |     | -               | 4 220           | -               | -                    | 439             | 439                | -                 | 2 000                                               | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 1 349 186       | 1 534 337       | 1 726 758       | 1 858 064            | 1 845 095       | 1 845 095          | -                 | 2 001 308                                           | 2 140 667           | 2 297 080           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 373 271         | 397 068         | 437 997         | 512 968              | 498 404         | 498 404            | -                 | 570 352                                             | 607 229             | 646 092             |
| Remuneration of councillors                                 |     | 16 313          | 17 954          | 19 019          | 22 056               | 25 806          | 25 806             | -                 | 28 387                                              | 31 225              | 34 348              |
| Debt impairment                                             | 3   | 48 032          | 82 208          | 28 533          | 57 700               | 65 862          | 65 862             | -                 | 45 775                                              | 65 407              | 70 097              |
| Depreciation and asset impairment                           | 2   | 229 461         | 210 655         | 240 680         | 251 615              | 281 809         | 281 809            | -                 | 281 809                                             | 297 027             | 313 066             |
| Finance charges                                             |     | 33 209          | 45 285          | 45 072          | 39 488               | 40 252          | 40 252             | -                 | 58 067                                              | 54 577              | 51 423              |
| Bulk purchases                                              | 2   | 440 397         | 540 935         | 607 052         | 683 805              | 691 148         | 691 148            | -                 | 753 733                                             | 814 563             | 880 302             |
| Other Materials                                             | 8   | -               | 62 552          | 75 034          | -                    | -               | -                  | -                 | 75 281                                              | 79 346              | 83 631              |
| Contracted services                                         |     | 122 485         | 146 686         | 166 898         | 213 971              | 228 049         | 228 049            | -                 | 227 635                                             | 224 023             | 231 551             |
| Transfers and grants                                        |     | 6 484           | 19 893          | 32 510          | 37 053               | 38 294          | 38 294             | -                 | 40 650                                              | 40 655              | 42 823              |
| Other expenditure                                           | 4,5 | 233 990         | 195 945         | 250 274         | 282 978              | 316 430         | 316 430            | -                 | 288 719                                             | 301 884             | 320 252             |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 1 503 642       | 1 719 182       | 1 903 070       | 2 101 634            | 2 186 056       | 2 186 056          | -                 | 2 370 408                                           | 2 515 936           | 2 673 584           |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 69 024          | 84 758          | 122 699         | 106 718              | 110 104         | 110 104            | -                 | 122 012                                             | 117 944             | 119 660             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | (85 433)        | (100 087)       | (53 613)        | (136 852)            | (230 857)       | (230 857)          | -                 | (247 088)                                           | (257 324)           | (256 844)           |
| Surplus/(Deficit) after capital transfers and contributions |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (85 433)        | (100 087)       | (53 613)        | (136 852)            | (230 857)       | (230 857)          | -                 | (247 088)                                           | (257 324)           | (256 844)           |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (85 433)        | (100 087)       | (53 613)        | (136 852)            | (230 857)       | (230 857)          | -                 | (247 088)                                           | (257 324)           | (256 844)           |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (85 433)        | (100 087)       | (53 613)        | (136 852)            | (230 857)       | (230 857)          | -                 | (247 088)                                           | (257 324)           | (256 844)           |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Gauteng: Randfontein(GT482) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 70 214          | 65 093          | 78 443          | 106 439              | 106 439         | 106 439            | -                 | 112 732                                             | 119 831             | 126 299             |
| Property rates - penalties and collection charges           |     | -               | -               | -               |                      | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 252 200         | 297 163         | 328 863         | 383 250              | 383 250         | 383 250            | -                 | 411 572                                             | 441 987             | 474 650             |
| Service charges - water revenue                             | 2   | 55 688          | 72 513          | 68 053          | 115 320              | 115 320         | 115 320            | -                 | 124 661                                             | 134 758             | 145 674             |
| Service charges - sanitation revenue                        | 2   | 21 155          | 25 181          | 30 473          | 37 142               | 37 142          | 37 142             | -                 | 39 445                                              | 41 772              | 44 070              |
| Service charges - refuse revenue                            | 2   | 24 260          | 27 795          | 35 378          | 36 753               | 36 753          | 36 753             | -                 | 38 958                                              | 41 295              | 43 773              |
| Service charges - other                                     |     | 473             | 1 063           | 7 100           | 2 713                | -               | -                  | -                 | 1 675                                               | 1 787               | 1 906               |
| Rental of facilities and equipment                          |     | 1 465           | 1 746           | 1 987           | 2 283                | 2 383           | 2 383              | -                 | 2 533                                               | 2 686               | 2 838               |
| Interest earned - external investments                      |     | 2 020           | 1 333           | 2 896           | 1 440                | 1 440           | 1 440              | -                 | 1 508                                               | 1 598               | 1 686               |
| Interest earned - outstanding debtors                       |     | 9 072           | 1 946           | 8 475           | 8 000                | 8 000           | 8 000              | -                 | 8 496                                               | 8 997               | 9 492               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 7 060           | 7 258           | 6 442           | 2 043                | 3 744           | 3 744              | -                 | 4 006                                               | 4 282               | 4 572               |
| Licences and permits                                        |     | 27              | 69              | 57              | 14 010               | 43 683          | 43 683             | -                 | 86                                                  | 91                  | 96                  |
| Agency services                                             |     | 11 818          | 13 542          | 21 107          | 5 000                | 2 000           | 2 000              | -                 | 48 852                                              | 51 734              | 54 580              |
| Transfers recognised - operational                          |     | 132 538         | 133 441         | 137 118         | 124 697              | 126 697         | 126 697            | -                 | 131 725                                             | 133 912             | 138 535             |
| Other own revenue                                           | 2   | 9 082           | 46 510          | 26 277          | 12 016               | 13 543          | 13 543             | -                 | 13 571                                              | 14 379              | 15 155              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 597 071         | 694 654         | 752 670         | 851 105              | 880 393         | 880 393            | -                 | 939 819                                             | 999 109             | 1 063 325           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 168 746         | 183 292         | 192 691         | 216 103              | 206 412         | 206 412            | -                 | 231 718                                             | 246 754             | 262 765             |
| Remuneration of councillors                                 |     | 10 186          | 12 790          | 13 747          | 15 194               | 15 194          | 15 194             | -                 | 16 465                                              | 17 477              | 18 599              |
| Debt impairment                                             | 3   | 7 844           | -               | 36 128          | 60 481               | 60 481          | 60 481             | -                 | 33 910                                              | 36 310              | 36 310              |
| Depreciation and asset impairment                           | 2   | 102 345         | 116 606         | 108 185         | 121 326              | 121 265         | 121 265            | -                 | 109 256                                             | 109 805             | 110 904             |
| Finance charges                                             |     | 5 967           | 13 937          | 17 879          | 8 657                | 17 625          | 17 625             | -                 | 16 317                                              | 17 215              | 18 005              |
| Bulk purchases                                              | 2   | 216 647         | 271 455         | 292 648         | 314 396              | 314 396         | 314 396            | -                 | 339 767                                             | 367 186             | 396 743             |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 28 035          | 25 748          | 26 704          | 26 204               | 27 804          | 27 804             | -                 | 28 899                                              | 30 091              | 30 809              |
| Transfers and grants                                        |     | 475             | 400             | 420             | 420                  | 420             | 420                | -                 | 420                                                 | 420                 | 420                 |
| Other expenditure                                           | 4,5 | 110 294         | 113 885         | 110 052         | 148 747              | 176 245         | 176 245            | -                 | 217 977                                             | 226 635             | 235 980             |
| Loss on disposal of PPE                                     |     | 14 484          | 3 458           | 1 057           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 665 023         | 741 570         | 799 510         | 911 527              | 939 842         | 939 842            | -                 | 994 729                                             | 1 051 893           | 1 110 536           |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (67 952)        | (46 916)        | (46 841)        | (60 423)             | (59 449)        | (59 449)           | -                 | (54 910)                                            | (52 784)            | (47 211)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (67 952)        | (46 916)        | (46 841)        | (60 423)             | (59 449)        | (59 449)           | -                 | (54 910)                                            | (52 784)            | (47 211)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (67 952)        | (46 916)        | (46 841)        | (60 423)             | (59 449)        | (59 449)           | -                 | (54 910)                                            | (52 784)            | (47 211)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (67 952)        | (46 916)        | (46 841)        | (60 423)             | (59 449)        | (59 449)           | -                 | (54 910)                                            | (52 784)            | (47 211)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Gauteng: Westonaria(GT483) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 23 190          | 26 888          | 31 402          | 36 195               | 34 147          | 34 147             | -                 | 62 195                                              | 65 305              | 68 569              |
| Property rates - penalties and collection charges           |     | -               | 5               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 55 018          | 64 833          | 69 794          | 102 599              | 95 004          | 95 004             | -                 | 86 500                                              | 93 420              | 100 894             |
| Service charges - water revenue                             | 2   | 80 875          | 94 828          | 97 027          | 130 085              | 118 249         | 118 249            | -                 | 111 632                                             | 118 331             | 118 330             |
| Service charges - sanitation revenue                        | 2   | 12 985          | 13 058          | 16 644          | 16 853               | 15 853          | 15 853             | -                 | 16 132                                              | 17 306              | 18 549              |
| Service charges - refuse revenue                            | 2   | 5 047           | 6 116           | 6 546           | 6 093                | 5 627           | 5 627              | -                 | 15 031                                              | 15 843              | 16 702              |
| Service charges - other                                     |     | 131             | 121             | 145             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 395             | 404             | 387             | 153                  | 389             | 389                | -                 | 423                                                 | 448                 | 474                 |
| Interest earned - external investments                      |     | 300             | 512             | 551             | 578                  | 545             | 545                | -                 | 500                                                 | 529                 | 561                 |
| Interest earned - outstanding debtors                       |     | 11 793          | 14 215          | 14 248          | 17 523               | 18 030          | 18 030             | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 52              | 5 532           | 7 671           | 5 201                | 4 236           | 4 236              | -                 | 7 400                                               | 7 834               | 8 295               |
| Licences and permits                                        |     | 3 300           | 3 493           | 17 024          | 19 908               | 14 300          | 14 300             | -                 | 5 500                                               | 5 823               | 6 165               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | 5 886                                               | 6 232               | 6 597               |
| Transfers recognised - operational                          |     | 193 467         | 178 060         | 172 466         | 115 514              | 108 261         | 108 261            | -                 | 125 884                                             | 138 102             | 147 683             |
| Other own revenue                                           | 2   | 9 241           | 5 870           | 4 665           | 7 686                | 2 889           | 2 889              | -                 | 37 173                                              | 39 355              | 41 665              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | 900             | 900                | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 395 794         | 413 934         | 438 570         | 458 389              | 418 430         | 418 430            | -                 | 474 257                                             | 508 528             | 534 484             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 91 854          | 94 017          | 121 009         | 126 584              | 110 413         | 110 413            | -                 | 136 495                                             | 145 231             | 154 525             |
| Remuneration of councillors                                 |     | 7 156           | 8 855           | 9 143           | 10 865               | 9 145           | 9 145              | -                 | 11 626                                              | 12 371              | 13 162              |
| Debt impairment                                             | 3   | 23 908          | 13 042          | 48 555          | 20 497               | 24 402          | 24 402             | -                 | 75 000                                              | 62 030              | 64 178              |
| Depreciation and asset impairment                           | 2   | 63 335          | 63 221          | 55 636          | 8 529                | 65 031          | 65 031             | -                 | 117 500                                             | 117 500             | 117 500             |
| Finance charges                                             |     | 4 701           | 3 536           | 2 890           | 9 301                | 10 866          | 10 866             | -                 | 1 836                                               | 1 700               | 1 640               |
| Bulk purchases                                              | 2   | 127 994         | 149 912         | 150 004         | 183 470              | 169 879         | 169 879            | -                 | 173 807                                             | 188 403             | 204 227             |
| Other Materials                                             | 8   | 3 615           | 9 572           | 9 490           | 11 558               | 13 091          | 13 091             | -                 | 455                                                 | 481                 | 509                 |
| Contracted services                                         |     | 13 937          | 9 725           | 18 145          | 13 017               | 8 470           | 8 470              | -                 | 14 900                                              | 13 230              | 14 003              |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 30 492          | 44 904          | 40 527          | 64 113               | 59 212          | 59 212             | -                 | 38 277                                              | 40 131              | 42 179              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 366 994         | 396 784         | 455 399         | 447 934              | 470 509         | 470 509            | -                 | 569 896                                             | 581 077             | 611 923             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 28 801          | 17 150          | (16 829)        | 10 455               | (52 079)        | (52 079)           | -                 | (95 639)                                            | (72 549)            | (77 439)            |
| Contributions recognised - capital                          |     | -               | -               | 63 013          | 72 482               | 63 756          | 63 756             | -                 | (16 760)                                            | (16 730)            | (4 200)             |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 28 801          | 17 150          | 46 184          | 82 937               | 11 677          | 11 677             | -                 | (112 399)                                           | (89 279)            | (81 639)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 28 801          | 17 150          | 46 184          | 82 937               | 11 677          | 11 677             | -                 | (112 399)                                           | (89 279)            | (81 639)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 28 801          | 17 150          | 46 184          | 82 937               | 11 677          | 11 677             | -                 | (112 399)                                           | (89 279)            | (81 639)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 28 801          | 17 150          | 46 184          | 82 937               | 11 677          | 11 677             | -                 | (112 399)                                           | (89 279)            | (81 639)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Gauteng: Merafong City(GT484) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 78 933          | 85 957          | 261 097         | 287 289              | 275 451         | 275 451            | -                 | 293 356                                             | 313 891             | 335 863             |
| Property rates - penalties and collection charges           |     | 3 221           | 1 574           | 1 780           | 2 072                | 3 004           | 3 004              | -                 | 2 293                                               | 2 430               | 2 577               |
| Service charges - electricity revenue                       | 2   | 158 090         | 182 143         | 208 006         | 234 643              | 225 114         | 225 114            | -                 | 238 920                                             | 255 645             | 273 540             |
| Service charges - water revenue                             | 2   | 199 372         | 199 514         | 206 733         | 225 276              | 213 203         | 213 203            | -                 | 258 285                                             | 276 365             | 295 711             |
| Service charges - sanitation revenue                        | 2   | 19 696          | 20 298          | 22 798          | 31 384               | 33 289          | 33 289             | -                 | 36 398                                              | 38 582              | 40 897              |
| Service charges - refuse revenue                            | 2   | 25 064          | 33 894          | 34 442          | 37 077               | 38 465          | 38 465             | -                 | 50 225                                              | 53 239              | 56 433              |
| Service charges - other                                     |     | 727             | 588             | 603             | 661                  | 602             | 602                | -                 | 639                                                 | 677                 | 718                 |
| Rental of facilities and equipment                          |     | 824             | 964             | 1 164           | 909                  | 1 265           | 1 265              | -                 | 1 051                                               | 1 115               | 1 181               |
| Interest earned - external investments                      |     | 15 178          | 14 890          | 17 089          | 16 942               | 19 707          | 19 707             | -                 | 17 959                                              | 19 036              | 20 178              |
| Interest earned - outstanding debtors                       |     | 12 010          | 17 008          | 24 184          | 20 519               | 25 502          | 25 502             | -                 | 29 895                                              | 31 688              | 33 590              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 1 516           | 4 499           | 4 245           | 6 023                | 3 412           | 3 412              | -                 | 3 493                                               | 3 703               | 3 925               |
| Licences and permits                                        |     | 12 530          | 8 865           | 11 289          | 35 836               | 34 027          | 34 027             | -                 | 37 987                                              | 40 266              | 42 682              |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 209 636         | 163 538         | 515 332         | 335 036              | 423 606         | 423 606            | -                 | 187 077                                             | 179 891             | 170 644             |
| Other own revenue                                           | 2   | 8 664           | 6 496           | 9 095           | 9 268                | 165 419         | 165 419            | -                 | 12 194                                              | 12 926              | 13 701              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | 3 000                | 381             | 381                | -                 | 403                                                 | 428                 | 453                 |
| Total Revenue (excl. capital transfers and contributions)   |     | 745 461         | 740 228         | 1 317 857       | 1 245 937            | 1 462 447       | 1 462 447          | -                 | 1 170 175                                           | 1 229 881           | 1 292 094           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 211 537         | 243 238         | 259 848         | 333 879              | 306 161         | 306 161            | -                 | 345 158                                             | 365 867             | 387 819             |
| Remuneration of councillors                                 |     | 13 779          | 15 332          | 16 619          | 17 269               | 17 429          | 17 429             | -                 | 19 023                                              | 20 165              | 21 374              |
| Debt impairment                                             | 3   | 75 538          | 49 372          | 188 606         | 95 399               | 76 022          | 76 022             | -                 | 104 841                                             | 105 279             | 105 119             |
| Depreciation and asset impairment                           | 2   | 82 142          | 92 127          | 102 666         | 30 780               | 107 100         | 107 100            | -                 | 109 947                                             | 112 146             | 114 389             |
| Finance charges                                             |     | 8 568           | 8 590           | 6 993           | 15 797               | 8 658           | 8 658              | -                 | 10 008                                              | 14 208              | 17 909              |
| Bulk purchases                                              | 2   | 227 648         | 267 097         | 284 452         | 329 535              | 324 268         | 324 268            | -                 | 350 469                                             | 375 090             | 401 478             |
| Other Materials                                             | 8   | 22 619          | 34 742          | 42 279          | -                    | 67 393          | 67 393             | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 36 344          | 51 289          | 64 748          | 72 402               | 101 291         | 101 291            | -                 | 104 755                                             | 106 850             | 108 987             |
| Transfers and grants                                        |     | 55 614          | 8 123           | 134 358         | -                    | 255 567         | 255 567            | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 97 262          | 87 656          | 59 178          | 594 568              | 305 727         | 305 727            | -                 | 202 294                                             | 206 596             | 211 336             |
| Loss on disposal of PPE                                     |     | -               | 3 093           | 1 494           | -                    | 43              | 43                 | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 831 051         | 860 659         | 1 161 240       | 1 489 629            | 1 569 657       | 1 569 657          | -                 | 1 246 495                                           | 1 306 200           | 1 368 411           |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 95 323          | 125 774         | 28              | 243 692              | 1 520           | 1 520              | -                 | 218 503                                             | 103 609             | 79 023              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 9 733           | 5 342           | 156 644         | (0)                  | (105 690)       | (105 690)          | -                 | 142 183                                             | 27 290              | 2 705               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 9 733           | 5 342           | 156 644         | (0)                  | (105 690)       | (105 690)          | -                 | 142 183                                             | 27 290              | 2 705               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 9 733           | 5 342           | 156 644         | (0)                  | (105 690)       | (105 690)          | -                 | 142 183                                             | 27 290              | 2 705               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 9 733           | 5 342           | 156 644         | (0)                  | (105 690)       | (105 690)          | -                 | 142 183                                             | 27 290              | 2 705               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Gauteng: West Rand(DC48) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 2 705           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | 4 887           | 3 399           | 2 972           | 3 800                | 4 080           | 4 080              | -                 | 4 683                                               | 4 941               | 5 212               |
| Rental of facilities and equipment                          |     | 1 473           | 1 565           | 1 710           | -                    | 1 413           | 1 413              | -                 | 1 783                                               | 1 882               | 1 985               |
| Interest earned - external investments                      |     | 9 171           | 6 558           | 5 664           | 3 500                | 5 101           | 5 101              | -                 | 6 193                                               | 6 558               | 6 566               |
| Interest earned - outstanding debtors                       |     | 84              | 275             | -               | -                    | 144             | 144                | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | 128             | 155             | 183             | -                    | 147             | 147                | -                 | 159                                                 | 168                 | 177                 |
| Agency services                                             |     | 30 633          | 31 934          | 24 838          | -                    | 35 834          | 35 834             | -                 | 37 789                                              | 39 792              | 41 981              |
| Transfers recognised - operational                          |     | 176 644         | 178 093         | 180 319         | 220 433              | 185 205         | 185 205            | -                 | 190 259                                             | 201 217             | 206 429             |
| Other own revenue                                           | 2   | 2 189           | 3 804           | 23 912          | 31 256               | 44 483          | 44 483             | -                 | 47 120                                              | 28 722              | 30 281              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 227 914         | 225 785         | 239 598         | 258 989              | 276 407         | 276 407            | -                 | 287 987                                             | 283 279             | 292 631             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 132 551         | 136 519         | 153 172         | 159 201              | 153 086         | 153 086            | -                 | 185 703                                             | 197 560             | 210 166             |
| Remuneration of councillors                                 |     | 7 052           | 7 549           | 7 989           | 9 353                | 10 229          | 10 229             | -                 | 12 107                                              | 12 768              | 13 465              |
| Debt impairment                                             | 3   | -               | 2 303           | 17 110          | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 10 214          | 12 863          | 13 512          | 8 887                | 9 212           | 9 212              | -                 | 9 165                                               | 9 169               | 9 225               |
| Finance charges                                             |     | 1 193           | 940             | 729             | 3 696                | 1 072           | 1 072              | -                 | 403                                                 | 425                 | 449                 |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 7               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | 18 381          | 13 783          | -               | 4 394                | 4 394           | 4 394              | -                 | 4 394                                               | 4 394               | 4 394               |
| Other expenditure                                           | 4,5 | 59 373          | 67 032          | 82 979          | 68 097               | 95 439          | 95 439             | -                 | 71 129                                              | 77 929              | 82 206              |
| Loss on disposal of PPE                                     |     | -               | 899             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 228 771         | 241 889         | 275 491         | 253 629              | 273 431         | 273 431            | -                 | 282 901                                             | 302 246             | 319 904             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (857)           | (16 104)        | (35 892)        | 5 360                | 2 976           | 2 976              | -                 | 5 086                                               | (18 967)            | (27 274)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (857)           | (16 104)        | (35 892)        | 5 360                | 2 976           | 2 976              | -                 | 5 086                                               | (18 967)            | (27 274)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (857)           | (16 104)        | (35 892)        | 5 360                | 2 976           | 2 976              | -                 | 5 086                                               | (18 967)            | (27 274)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (857)           | (16 104)        | (35 892)        | 5 360                | 2 976           | 2 976              | -                 | 5 086                                               | (18 967)            | (27 274)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: eThekweni(ETH) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 4 070 801       | 4 332 441       | 4 963 652       | 5 007 906            | 5 007 906       | 5 007 906          | -                 | 5 352 283                                           | 5 753 704           | 6 185 232           |
| Property rates - penalties and collection charges           |     | 81 854          | 111 867         | 69 002          | 129 085              | 129 085         | 129 085            | -                 | 129 085                                             | 119 085             | 108 331             |
| Service charges - electricity revenue                       | 2   | 7 014 546       | 8 376 497       | 9 177 471       | 10 065 627           | 10 065 627      | 10 065 627         | -                 | 10 477 612                                          | 11 315 156          | 12 163 375          |
| Service charges - water revenue                             | 2   | 1 833 505       | 1 894 285       | 2 061 896       | 2 824 683            | 2 824 683       | 2 824 683          | -                 | 2 879 423                                           | 3 088 486           | 3 305 277           |
| Service charges - sanitation revenue                        | 2   | 559 967         | 635 928         | 663 036         | 731 192              | 731 192         | 731 192            | -                 | 776 193                                             | 839 106             | 904 793             |
| Service charges - refuse revenue                            | 2   | 374 582         | 405 204         | 440 717         | 461 541              | 461 541         | 461 541            | -                 | 513 927                                             | 545 180             | 585 320             |
| Service charges - other                                     |     | 108 572         | 82 694          | 124 181         | 132 957              | 132 957         | 132 957            | -                 | 143 495                                             | 151 045             | 155 632             |
| Rental of facilities and equipment                          |     | 433 768         | 494 955         | 503 149         | 393 693              | 393 693         | 393 693            | -                 | 451 237                                             | 471 349             | 496 089             |
| Interest earned - external investments                      |     | 134 414         | 231 693         | 341 895         | 374 237              | 376 909         | 376 909            | -                 | 491 385                                             | 554 749             | 585 901             |
| Interest earned - outstanding debtors                       |     | 85 955          | 92 526          | 112 691         | 103 859              | 103 859         | 103 859            | -                 | 114 629                                             | 119 062             | 124 045             |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 129 284         | 129 165         | 110 926         | 108 163              | 108 163         | 108 163            | -                 | 113 756                                             | 119 428             | 125 372             |
| Licences and permits                                        |     | 20 263          | 28 369          | 30 341          | 24 406               | 24 406          | 24 406             | -                 | 25 094                                              | 26 024              | 26 148              |
| Agency services                                             |     | 9 377           | 11 718          | 12 495          | 12 058               | 12 058          | 12 058             | -                 | 12 744                                              | 13 470              | 14 224              |
| Transfers recognised - operational                          |     | 1 631 911       | 1 858 822       | 2 026 005       | 2 359 637            | 2 261 982       | 2 261 982          | -                 | 2 584 010                                           | 2 649 666           | 2 791 845           |
| Other own revenue                                           | 2   | 1 771 811       | 2 177 215       | 2 314 093       | 2 434 475            | 2 439 964       | 2 439 964          | -                 | 2 626 212                                           | 2 840 222           | 3 058 335           |
| Gains on disposal of PPE                                    |     | 48 319          | 65 241          | 19 656          | 34 231               | 34 231          | 34 231             | -                 | 34 289                                              | 34 290              | 34 291              |
| Total Revenue (excl. capital transfers and contributions)   |     | 18 308 930      | 20 928 620      | 22 971 206      | 25 197 750           | 25 108 255      | 25 108 255         | -                 | 26 725 375                                          | 28 640 024          | 30 664 210          |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 4 914 202       | 6 576 030       | 5 993 075       | 6 681 852            | 6 690 735       | 6 690 735          | -                 | 7 353 431                                           | 7 936 573           | 8 498 776           |
| Remuneration of councillors                                 |     | 77 919          | 84 752          | 88 538          | 104 516              | 100 959         | 100 959            | -                 | 93 026                                              | 97 669              | 102 549             |
| Debt impairment                                             | 3   | 628 768         | 394 630         | 886 640         | 536 625              | 536 625         | 536 625            | -                 | 569 329                                             | 600 550             | 633 071             |
| Depreciation and asset impairment                           | 2   | 1 466 639       | 1 549 385       | 1 616 146       | 1 842 045            | 1 843 797       | 1 843 797          | -                 | 1 990 225                                           | 2 065 619           | 2 201 170           |
| Finance charges                                             |     | 692 817         | 872 091         | 938 438         | 1 168 516            | 1 168 916       | 1 168 916          | -                 | 1 177 331                                           | 1 211 216           | 1 233 570           |
| Bulk purchases                                              | 2   | 5 495 517       | 6 666 970       | 7 557 474       | 8 045 483            | 8 045 483       | 8 045 483          | -                 | 8 520 259                                           | 9 201 880           | 9 938 030           |
| Other Materials                                             | 8   | 42 074          | 43 965          | 58 222          | 6 480                | 6 480           | 6 480              | -                 | 2 604                                               | 2 737               | 2 859               |
| Contracted services                                         |     | 2 107 650       | 2 873 398       | 2 897 593       | 3 409 928            | 3 372 673       | 3 372 673          | -                 | 3 713 755                                           | 3 972 445           | 4 229 200           |
| Transfers and grants                                        |     | 132 121         | 126 094         | 171 261         | 203 713              | 217 188         | 217 188            | -                 | 205 214                                             | 213 530             | 224 574             |
| Other expenditure                                           | 4,5 | 1 768 280       | 1 525 020       | 1 663 199       | 2 975 494            | 2 942 776       | 2 942 776          | -                 | 3 227 845                                           | 3 382 115           | 3 575 506           |
| Loss on disposal of PPE                                     |     | 877             | 7 314           | 2 431           | 1 423                | 1 423           | 1 423              | -                 | 265                                                 | 268                 | 271                 |
| Total Expenditure                                           |     | 17 326 863      | 20 719 649      | 21 873 017      | 24 976 074           | 24 927 055      | 24 927 055         | -                 | 26 853 285                                          | 28 684 601          | 30 639 577          |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 981 135         | 1 550 919       | 1 631 745       | 3 183 432            | 3 180 236       | 3 180 236          | -                 | 3 377 740                                           | 3 923 094           | 4 158 918           |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | 1 963 202       | 1 759 890       | 2 729 933       | 3 405 108            | 3 361 437       | 3 361 437          | -                 | 3 249 830                                           | 3 878 517           | 4 183 551           |
| Surplus/(Deficit) after capital transfers and contributions |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 1 963 202       | 1 759 890       | 2 729 933       | 3 405 108            | 3 361 437       | 3 361 437          | -                 | 3 249 830                                           | 3 878 517           | 4 183 551           |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 1 963 202       | 1 759 890       | 2 729 933       | 3 405 108            | 3 361 437       | 3 361 437          | -                 | 3 249 830                                           | 3 878 517           | 4 183 551           |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 1 963 202       | 1 759 890       | 2 729 933       | 3 405 108            | 3 361 437       | 3 361 437          | -                 | 3 249 830                                           | 3 878 517           | 4 183 551           |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Vulamehlo(KZN211) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Kwazulu-Natal: Vumeleni (KZN211) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                  | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                  | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                               | 2   | 1 622           | 1 487           | 1 824           | 2 244                | 2 244           | 2 244              | -                 | 2 235                                               | 2 235               | 2 235               |
| Property rates - penalties and collection charges                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                         | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                           |     | 162             | 189             | 197             | 228                  | 228             | 228                | -                 | 297                                                 | 220                 | 188                 |
| Interest earned - external investments                                                                                                                                       |     | 329             | 221             | 482             | 300                  | -               | -                  | -                 | 650                                                 | 700                 | 750                 |
| Interest earned - outstanding debtors                                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                                                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                           |     | 32 209          | 32 781          | 44 556          | 41 543               | 63 411          | 63 411             | -                 | 57 391                                              | 74 261              | 74 879              |
| Other own revenue                                                                                                                                                            | 2   | 114             | 130             | 309             | 1 213                | 3 493           | 3 493              | -                 | 3 108                                               | 3 040               | 3 042               |
| Gains on disposal of PPE                                                                                                                                                     |     | -               | -               | 122             | -                    | 589             | 589                | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                             |     | <b>34 436</b>   | <b>34 808</b>   | <b>47 490</b>   | <b>45 528</b>        | <b>69 965</b>   | <b>69 965</b>      | <b>-</b>          | <b>63 681</b>                                       | <b>80 456</b>       | <b>81 094</b>       |
| <b>Expenditure By Type</b>                                                                                                                                                   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                       | 2   | 8 118           | 10 958          | 13 406          | 16 206               | 16 586          | 16 586             | -                 | 18 332                                              | 19 505              | 20 753              |
| Remuneration of councillors                                                                                                                                                  |     | 5 334           | 5 154           | 6 665           | 7 080                | 7 906           | 7 906              | -                 | 6 002                                               | 5 888               | 6 182               |
| Debt impairment                                                                                                                                                              | 3   | 252             | 244             | 1 305           | 1 000                | -               | -                  | -                 | 2 000                                               | 2 000               | 2 222               |
| Depreciation and asset impairment                                                                                                                                            | 2   | 5 058           | 5 666           | 9 609           | 13 000               | 13 000          | 13 000             | -                 | 8 400                                               | 8 854               | 9 332               |
| Finance charges                                                                                                                                                              |     | 205             | 411             | 330             | -                    | -               | -                  | -                 | 335                                                 | 353                 | 373                 |
| Bulk purchases                                                                                                                                                               | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                                                                                                                                              | 8   | -               | -               | -               | 654                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                          |     | -               | -               | -               | 6 997                | -               | -                  | -                 | 7 441                                               | 11 572              | 11 711              |
| Transfers and grants                                                                                                                                                         |     | 5 519           | 3 548           | 6 379           | -                    | 46 764          | 46 764             | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                            | 4,5 | 15 249          | 14 709          | 17 362          | 13 591               | 10 533          | 10 533             | -                 | 29 837                                              | 30 528              | 31 872              |
| Loss on disposal of PPE                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                     |     | <b>39 734</b>   | <b>40 689</b>   | <b>55 056</b>   | <b>58 528</b>        | <b>94 789</b>   | <b>94 789</b>      | <b>-</b>          | <b>72 346</b>                                       | <b>78 700</b>       | <b>82 445</b>       |
| <b>Surplus/(Deficit)</b>                                                                                                                                                     |     | <b>(5 298)</b>  | <b>(5 881)</b>  | <b>(7 566)</b>  | <b>(13 000)</b>      | <b>(24 824)</b> | <b>(24 824)</b>    | <b>-</b>          | <b>(8 666)</b>                                      | <b>1 756</b>        | <b>(1 351)</b>      |
| Transfers recognised - capital                                                                                                                                               |     | 8 838           | 15 741          | 11 568          | 23 614               | 11 824          | 11 824             | -                 | 17 999                                              | 18 701              | 19 362              |
| Contributions recognised - capital                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                           |     | <b>3 540</b>    | <b>9 860</b>    | <b>4 002</b>    | <b>10 614</b>        | <b>(13 000)</b> | <b>(13 000)</b>    | <b>-</b>          | <b>9 333</b>                                        | <b>20 457</b>       | <b>18 011</b>       |
| Taxation                                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                      |     | <b>3 540</b>    | <b>9 860</b>    | <b>4 002</b>    | <b>10 614</b>        | <b>(13 000)</b> | <b>(13 000)</b>    | <b>-</b>          | <b>9 333</b>                                        | <b>20 457</b>       | <b>18 011</b>       |
| Attributable to minorities                                                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                        |     | <b>3 540</b>    | <b>9 860</b>    | <b>4 002</b>    | <b>10 614</b>        | <b>(13 000)</b> | <b>(13 000)</b>    | <b>-</b>          | <b>9 333</b>                                        | <b>20 457</b>       | <b>18 011</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                                     | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                        |     | <b>3 540</b>    | <b>9 860</b>    | <b>4 002</b>    | <b>10 614</b>        | <b>(13 000)</b> | <b>(13 000)</b>    | <b>-</b>          | <b>9 333</b>                                        | <b>20 457</b>       | <b>18 011</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Umdoni(KZN212) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 48 567          | 52 472          | 62 050          | 66 296               | 63 924          | 63 924             | -                 | 67 075                                              | 70 429              | 73 951              |
| Property rates - penalties and collection charges           |     | 2 303           | 1 954           | 1 611           | 1 000                | 1 000           | 1 000              | -                 | 1 000                                               | 1 100               | 1 155               |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 7 196           | 6 470           | 7 267           | 7 779                | 7 410           | 7 410              | -                 | 7 780                                               | 8 169               | 8 578               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 4 160           | 4 582           | 4 515           | 4 859                | 4 800           | 4 800              | -                 | 5 037                                               | 5 541               | 5 818               |
| Interest earned - external investments                      |     | 13 385          | 7 710           | 4 763           | 3 000                | 3 500           | 3 500              | -                 | 3 650                                               | 3 300               | 3 300               |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 1 500           | 1 159           | 1 024           | 675                  | 586             | 586                | -                 | 582                                                 | 640                 | 672                 |
| Licences and permits                                        |     | 5 238           | 5 678           | 2 689           | 3 105                | 3 105           | 3 105              | -                 | 5 405                                               | 5 946               | 6 243               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 183 044         | 87 212          | 57 114          | 42 403               | 42 603          | 42 603             | -                 | 52 353                                              | 68 009              | 65 894              |
| Other own revenue                                           | 2   | 6 202           | 7 720           | 9 030           | 5 615                | 6 253           | 6 253              | -                 | 8 061                                               | 8 837               | 9 263               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 271 594         | 174 956         | 150 063         | 134 732              | 133 180         | 133 180            | -                 | 150 943                                             | 171 971             | 174 873             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 56 878          | 53 457          | 55 071          | 61 359               | 60 277          | 60 277             | -                 | 64 941                                              | 66 991              | 70 349              |
| Remuneration of councillors                                 |     | 4 573           | 5 070           | 5 359           | 5 813                | 5 856           | 5 856              | -                 | 6 260                                               | 6 573               | 6 901               |
| Debt impairment                                             | 3   | -               | 4 023           | 3 114           | 2 750                | 3 150           | 3 150              | -                 | 3 050                                               | 2 200               | 2 400               |
| Depreciation and asset impairment                           | 2   | 10 641          | 14 584          | 21 386          | 16 000               | 23 828          | 23 828             | -                 | 24 770                                              | 26 500              | 28 000              |
| Finance charges                                             |     | 103             | 92              | 14              | 19                   | 19              | 19                 | -                 | 19                                                  | -                   | -                   |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 11 119          | 13 453          | 15 422          | 13 788               | 14 603          | 14 603             | -                 | 16 111                                              | 15 412              | 15 920              |
| Transfers and grants                                        |     | -               | -               | -               | 4 630                | 4 810           | 4 810              | -                 | 3 860                                               | 5 380               | 7 347               |
| Other expenditure                                           | 4,5 | 34 419          | 42 679          | 46 414          | 47 919               | 51 231          | 51 231             | -                 | 51 299                                              | 68 865              | 61 568              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 117 733         | 133 359         | 146 780         | 152 278              | 163 774         | 163 774            | -                 | 170 310                                             | 191 921             | 192 485             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | -               | -               | 17 547               | 30 595          | 30 595             | -                 | 19 367                                              | 20 216              | 20 950              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | 153 861         | 41 596          | 3 284           | 1                    | 2               | 2                  | -                 | 1                                                   | 266                 | 3 337               |
| Surplus/(Deficit) after capital transfers and contributions |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 153 861         | 41 596          | 3 284           | 1                    | 2               | 2                  | -                 | 1                                                   | 266                 | 3 337               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 153 861         | 41 596          | 3 284           | 1                    | 2               | 2                  | -                 | 1                                                   | 266                 | 3 337               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 153 861         | 41 596          | 3 284           | 1                    | 2               | 2                  | -                 | 1                                                   | 266                 | 3 337               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Umzumbi(KZN213) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 |     | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| R thousands                                                 |     | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| Revenue By Source                                           |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   |     | 1 543           | 2 359           | 3 101           | 4 158                | 4 158           | 4 158              | -                 | 4 158                                               | 4 199               | 4 241               |
| Property rates - penalties and collection charges           |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                      |     |     | 1 421           | 1 894           | 3 465           | 1 600                | 3 100           | 3 100              | -                 | 3 200                                               | 3 500               | 3 700               |
| Interest earned - outstanding debtors                       |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     |     | 63 564          | 78 935          | 93 602          | 103 085              | 98 309          | 98 309             | -                 | 115 574                                             | 136 128             | 135 465             |
| Other own revenue                                           | 2   |     | 730             | 901             | 701             | 130                  | 130             | 130                | -                 | 4 545                                               | 151                 | 165                 |
| Gains on disposal of PPE                                    |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     |     | 67 257          | 84 089          | 100 869         | 108 973              | 105 696         | 105 696            | -                 | 127 477                                             | 143 978             | 143 571             |
| Expenditure By Type                                         |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   |     | 15 978          | 18 950          | 22 381          | 30 145               | 30 145          | 30 145             | -                 | 35 970                                              | 37 913              | 39 960              |
| Remuneration of councillors                                 |     |     | 7 864           | 9 080           | 10 828          | 11 046               | 10 918          | 10 918             | -                 | 11 721                                              | 12 354              | 13 021              |
| Debt impairment                                             | 3   |     | 188             | 255             | 278             | -                    | -               | -                  | -                 | 285                                                 | 275                 | 280                 |
| Depreciation and asset impairment                           | 2   |     | 6 123           | 7 959           | 8 429           | 6 500                | 9 000           | 9 000              | -                 | 10 000                                              | 10 540              | 11 109              |
| Finance charges                                             |     |     | -               | -               | -               | -                    | -               | -                  | -                 | 110                                                 | 116                 | 122                 |
| Bulk purchases                                              | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     |     | -               | -               | -               | 1 700                | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     |     | -               | -               | -               | 1 233                | -               | -                  | -                 | 10 570                                              | 11 141              | 11 742              |
| Other expenditure                                           | 4,5 |     | 27 053          | 29 247          | 32 734          | 48 269               | 57 992          | 57 992             | -                 | 65 599                                              | 69 142              | 72 875              |
| Loss on disposal of PPE                                     |     |     | 342             | 85              | 266             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     |     | 57 549          | 65 575          | 74 916          | 98 893               | 108 055         | 108 055            | -                 | 134 256                                             | 141 480             | 149 110             |
| Surplus/(Deficit)                                           |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              |     |     | 9 709           | 18 513          | 25 953          | 10 080               | (2 359)         | (2 359)            | -                 | (6 779)                                             | 2 498               | (5 540)             |
| Contributions recognised - capital                          | 6   |     | 31 922          | 13 661          | 40 178          | 34 189               | 48 469          | 48 469             | -                 | 35 620                                              | 34 828              | 36 267              |
| Contributed assets                                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     |     | 41 631          | 32 174          | 66 132          | 44 269               | 46 110          | 46 110             | -                 | 28 841                                              | 37 326              | 30 727              |
| Taxation                                                    |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |     | 41 631          | 32 174          | 66 132          | 44 269               | 46 110          | 46 110             | -                 | 28 841                                              | 37 326              | 30 727              |
| Attributable to minorities                                  |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     |     | 41 631          | 32 174          | 66 132          | 44 269               | 46 110          | 46 110             | -                 | 28 841                                              | 37 326              | 30 727              |
| Share of surplus/ (deficit) of associate                    | 7   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     |     | 41 631          | 32 174          | 66 132          | 44 269               | 46 110          | 46 110             | -                 | 28 841                                              | 37 326              | 30 727              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: uMuziwabantu(KZN214) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 |     | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| R thousands                                                 |     | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| Revenue By Source                                           |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   |     | 8 552           | 8 276           | 10 578          | 9 466                | 9 466           | 9 466              | -                 | 10 582                                              | 11 217              | 11 890              |
| Property rates - penalties and collection charges           |     |     | 542             | 1 017           | 463             | -                    | 550             | 550                | -                 | 146                                                 | 155                 | 164                 |
| Service charges - electricity revenue                       | 2   |     | 14 374          | 19 386          | 19 608          | 28 709               | 28 709          | 28 709             | -                 | 29 347                                              | 31 108              | 32 974              |
| Service charges - water revenue                             | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   |     | -               | -               | 1 407           | 1 341                | 1 341           | 1 341              | -                 | 1 892                                               | 2 005               | 2 126               |
| Service charges - other                                     |     |     | -               | 8 225           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     |     | 85              | 101             | 113             | 45                   | 45              | 45                 | -                 | 48                                                  | 51                  | 54                  |
| Interest earned - external investments                      |     |     | 1 158           | 1 659           | 1 592           | 2 729                | 3 067           | 3 067              | -                 | 2 508                                               | 2 659               | 2 818               |
| Interest earned - outstanding debtors                       |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     |     | 539             | 627             | 44              | 256                  | 31              | 31                 | -                 | 71                                                  | 70                  | 75                  |
| Licences and permits                                        |     |     | 1 905           | 2 071           | 2 370           | 332                  | 332             | 332                | -                 | 509                                                 | 540                 | 572                 |
| Agency services                                             |     |     | -               | -               | -               | 16                   | 16              | 16                 | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     |     | 32 477          | 40 837          | 40 217          | 54 743               | 58 835          | 58 835             | -                 | 59 167                                              | 61 514              | 65 275              |
| Other own revenue                                           | 2   |     | 9 504           | 335             | 40 952          | 3 588                | 8 285           | 8 285              | -                 | 13 221                                              | 8 085               | 8 399               |
| Gains on disposal of PPE                                    |     |     | 750             | 130             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     |     | 69 885          | 82 663          | 117 345         | 101 225              | 110 677         | 110 677            | -                 | 117 490                                             | 117 403             | 124 346             |
| Expenditure By Type                                         |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   |     | 24 553          | 26 528          | 32 860          | 32 407               | 37 233          | 37 233             | -                 | 38 856                                              | 41 187              | 43 658              |
| Remuneration of councillors                                 |     |     | 4 183           | 4 994           | -               | 5 701                | -               | -                  | -                 | 6 238                                               | 6 612               | 7 009               |
| Debt impairment                                             | 3   |     | 192             | 171             | 891             | 2 696                | 2 696           | 2 696              | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   |     | 5 891           | 5 857           | 4 852           | 5 559                | 5 569           | 5 569              | -                 | 5 905                                               | 6 259               | 6 635               |
| Finance charges                                             |     |     | 99              | 188             | 104             | 127                  | 152             | 152                | -                 | 105                                                 | 111                 | 118                 |
| Bulk purchases                                              | 2   |     | 12 546          | 16 143          | 17 329          | 25 009               | 25 009          | 25 009             | -                 | 26 509                                              | 28 010              | 29 786              |
| Other Materials                                             | 8   |     | -               | -               | 778             | 750                  | 977             | 977                | -                 | 1 050                                               | 1 113               | 1 179               |
| Contracted services                                         |     |     | 1 016           | 2 411           | 364             | 2 860                | 1 520           | 1 520              | -                 | 702                                                 | 744                 | 789                 |
| Transfers and grants                                        |     |     | -               | 158             | 2 449           | 211                  | 3 089           | 3 089              | -                 | 3 264                                               | 3 450               | 3 657               |
| Other expenditure                                           | 4,5 |     | 24 674          | 26 771          | 26 674          | 25 905               | 34 264          | 34 264             | -                 | 34 861                                              | 30 886              | 32 676              |
| Loss on disposal of PPE                                     |     |     | 66              | 289             | -               | -                    | 168             | 168                | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     |     | 73 219          | 83 510          | 86 302          | 101 225              | 110 677         | 110 677            | -                 | 117 491                                             | 118 372             | 125 507             |
| Surplus/(Deficit)                                           |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              |     |     | (3 333)         | (846)           | 31 043          | (0)                  | 1               | 1                  | -                 | (0)                                                 | (969)               | (1 161)             |
| Contributions recognised - capital                          | 6   |     | 13 814          | 17 736          | -               | 39 854               | -               | -                  | -                 | 31 033                                              | 32 895              | 34 869              |
| Contributed assets                                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     |     | 10 481          | 16 889          | 31 043          | 39 853               | 1               | 1                  | -                 | 31 033                                              | 31 926              | 33 708              |
| Taxation                                                    |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |     | 10 481          | 16 889          | 31 043          | 39 853               | 1               | 1                  | -                 | 31 033                                              | 31 926              | 33 708              |
| Attributable to minorities                                  |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     |     | 10 481          | 16 889          | 31 043          | 39 853               | 1               | 1                  | -                 | 31 033                                              | 31 926              | 33 708              |
| Share of surplus/ (deficit) of associate                    | 7   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     |     | 10 481          | 16 889          | 31 043          | 39 853               | 1               | 1                  | -                 | 31 033                                              | 31 926              | 33 708              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Ezingoleni(KZN215) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| KwaZulu-Natal: Ezinkqenno (KZN213) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                    | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                    | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                                 | 2   | 438             | 672             | 769             | 874                  | 2 884           | 2 884              | -                 | 3 100                                               | 3 265               | 3 460               |
| Property rates - penalties and collection charges                                                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                          | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                                | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                           | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                               | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                             |     | 11              | 24              | 5               | 21                   | 8               | 8                  | -                 | 15                                                  | 17                  | 19                  |
| Interest earned - external investments                                                                                                                                         |     | 858             | -               | 1 020           | 933                  | 1 205           | 1 205              | -                 | 1 702                                               | 1 872               | 2 059               |
| Interest earned - outstanding debtors                                                                                                                                          |     | -               | 1 070           | -               | -                    | 82              | 82                 | -                 | 55                                                  | 60                  | 65                  |
| Dividends received                                                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                          |     | 0               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                             |     | 20 748          | 29 772          | 31 206          | 33 654               | 33 804          | 33 804             | -                 | 39 097                                              | 46 924              | 47 849              |
| Other own revenue                                                                                                                                                              | 2   | 1 299           | 308             | 499             | 390                  | 314             | 314                | -                 | 300                                                 | 344                 | 377                 |
| Gains on disposal of PPE                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                               |     | <b>23 356</b>   | <b>31 847</b>   | <b>33 498</b>   | <b>35 872</b>        | <b>38 297</b>   | <b>38 297</b>      | <b>-</b>          | <b>44 269</b>                                       | <b>52 482</b>       | <b>53 829</b>       |
| <b>Expenditure By Type</b>                                                                                                                                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                         | 2   | 6 982           | 8 055           | 10 201          | 12 544               | 12 193          | 12 193             | -                 | 13 435                                              | 14 295              | 15 217              |
| Remuneration of councillors                                                                                                                                                    |     | 2 135           | 2 445           | 2 814           | 2 950                | 2 990           | 2 990              | -                 | 3 176                                               | 3 379               | 3 595               |
| Debt impairment                                                                                                                                                                | 3   | (229)           | 23              | -               | 65                   | 65              | 65                 | -                 | 150                                                 | 165                 | 182                 |
| Depreciation and asset impairment                                                                                                                                              | 2   | 2 589           | 3 733           | 11 478          | 3 613                | 9 000           | 9 000              | -                 | 9 900                                               | 10 890              | 11 979              |
| Finance charges                                                                                                                                                                |     | 55              | 32              | 15              | 55                   | 55              | 55                 | -                 | 50                                                  | 55                  | 61                  |
| Bulk purchases                                                                                                                                                                 | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                                                                                                                                                | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                            |     | -               | -               | -               | 632                  | 602             | 602                | -                 | 2 477                                               | 2 725               | 2 997               |
| Transfers and grants                                                                                                                                                           |     | 9 534           | 5 057           | 58              | 1 463                | 1 313           | 1 313              | -                 | 775                                                 | 853                 | 938                 |
| Other expenditure                                                                                                                                                              | 4,5 | 4 973           | 9 614           | 11 803          | 12 251               | 13 484          | 13 484             | -                 | 14 798                                              | 14 836              | 16 416              |
| Loss on disposal of PPE                                                                                                                                                        |     | 18              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                       |     | <b>26 058</b>   | <b>28 959</b>   | <b>36 368</b>   | <b>33 573</b>        | <b>39 702</b>   | <b>39 702</b>      | <b>-</b>          | <b>44 760</b>                                       | <b>47 197</b>       | <b>51 384</b>       |
| <b>Surplus/(Deficit)</b>                                                                                                                                                       |     | <b>(2 702)</b>  | <b>2 888</b>    | <b>(2 870)</b>  | <b>2 299</b>         | <b>(1 406)</b>  | <b>(1 406)</b>     | <b>-</b>          | <b>(491)</b>                                        | <b>5 285</b>        | <b>2 445</b>        |
| Transfers recognised - capital                                                                                                                                                 |     | 12 708          | 12 983          | 14 548          | 13 474               | 15 049          | 15 049             | -                 | 13 987                                              | 14 464              | 14 921              |
| Contributions recognised - capital                                                                                                                                             | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                             |     | <b>10 006</b>   | <b>15 871</b>   | <b>11 677</b>   | <b>15 773</b>        | <b>13 644</b>   | <b>13 644</b>      | <b>-</b>          | <b>13 496</b>                                       | <b>19 749</b>       | <b>17 366</b>       |
| Taxation                                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                        |     | <b>10 006</b>   | <b>15 871</b>   | <b>11 677</b>   | <b>15 773</b>        | <b>13 644</b>   | <b>13 644</b>      | <b>-</b>          | <b>13 496</b>                                       | <b>19 749</b>       | <b>17 366</b>       |
| Attributable to minorities                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                          |     | <b>10 006</b>   | <b>15 871</b>   | <b>11 677</b>   | <b>15 773</b>        | <b>13 644</b>   | <b>13 644</b>      | <b>-</b>          | <b>13 496</b>                                       | <b>19 749</b>       | <b>17 366</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                                       | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                          |     | <b>10 006</b>   | <b>15 871</b>   | <b>11 677</b>   | <b>15 773</b>        | <b>13 644</b>   | <b>13 644</b>      | <b>-</b>          | <b>13 496</b>                                       | <b>19 749</b>       | <b>17 366</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Kwazulu-Natal: Hibiscus Coast(KZN216) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 220 524         | 241 251         | 263 953         | 289 374              | 289 374         | 289 374            | -                 | 309 630                                             | 328 208             | 347 900             |
| Property rates - penalties and collection charges           |     | 117             | 108             | 379             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 66 129          | 81 126          | 88 494          | 93 383               | 93 383          | 93 383             | -                 | 99 049                                              | 104 992             | 111 291             |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 31 071          | 33 308          | 33 497          | 49 331               | 49 331          | 49 331             | -                 | 52 905                                              | 56 079              | 59 444              |
| Service charges - other                                     |     | -               | 3               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 2 325           | 2 308           | 1 778           | 2 414                | 2 414           | 2 414              | -                 | 2 880                                               | 3 053               | 3 236               |
| Interest earned - external investments                      |     | 9 632           | 8 266           | 15 704          | 5 525                | 5 525           | 5 525              | -                 | 5 856                                               | 6 207               | 6 580               |
| Interest earned - outstanding debtors                       |     | 7 068           | -               | -               | 9 488                | 9 488           | 9 488              | -                 | 10 057                                              | 10 660              | 11 300              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 1 419           | 1 265           | 3 662           | 9 904                | 9 904           | 9 904              | -                 | 11 862                                              | 12 574              | 13 328              |
| Licences and permits                                        |     | 5 841           | 5 444           | 5 965           | 6 435                | 6 435           | 6 435              | -                 | 6 821                                               | 7 230               | 7 664               |
| Agency services                                             |     | 3 214           | 3 734           | 3 920           | 3 960                | 3 960           | 3 960              | -                 | 4 558                                               | 4 831               | 5 121               |
| Transfers recognised - operational                          |     | 72 618          | 120 059         | 95 667          | 110 786              | 110 786         | 110 786            | -                 | 141 468                                             | 149 920             | 158 915             |
| Other own revenue                                           | 2   | 9 463           | 31 692          | 18 541          | 12 406               | 12 406          | 12 406             | -                 | 58 642                                              | 65 160              | 69 070              |
| Gains on disposal of PPE                                    |     | 8 728           | (1 655)         | -               | -                    | -               | -                  | -                 | 1 301                                               | 1 379               | 1 462               |
| Total Revenue (excl. capital transfers and contributions)   |     | 438 149         | 526 909         | 531 561         | 593 004              | 593 004         | 593 004            | -                 | 705 029                                             | 750 295             | 795 312             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 218 878         | 228 176         | 249 130         | 265 522              | 265 522         | 265 522            | -                 | 274 900                                             | 291 394             | 308 877             |
| Remuneration of councillors                                 |     | 14 613          | 15 701          | 16 417          | 17 709               | 17 709          | 17 709             | -                 | 17 582                                              | 18 817              | 19 946              |
| Debt impairment                                             | 3   | 2 113           | (355)           | 669             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 43 487          | 48 578          | 58 909          | 48 440               | 48 440          | 48 440             | -                 | 51 897                                              | 55 011              | 58 311              |
| Finance charges                                             |     | 3 714           | 9 133           | 6 517           | 6 998                | 6 998           | 6 998              | -                 | 5 000                                               | 5 300               | 5 618               |
| Bulk purchases                                              | 2   | 45 912          | 57 007          | 63 982          | 64 496               | 64 496          | 64 496             | -                 | 69 589                                              | 73 764              | 78 190              |
| Other Materials                                             | 8   | 25 565          | -               | -               | 38 244               | 38 244          | 38 244             | -                 | 54 733                                              | 58 017              | 61 498              |
| Contracted services                                         |     | 18 480          | 23 196          | 24 982          | 26 365               | 26 365          | 26 365             | -                 | 30 738                                              | 32 582              | 34 537              |
| Transfers and grants                                        |     | 6 967           | 5 785           | 8 529           | 4 036                | 4 036           | 4 036              | -                 | 4 660                                               | 4 384               | 4 647               |
| Other expenditure                                           | 4,5 | 229 464         | 168 158         | 177 414         | 121 194              | 121 194         | 121 194            | -                 | 195 931                                             | 211 025             | 223 686             |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 609 193         | 555 380         | 606 549         | 593 004              | 593 004         | 593 004            | -                 | 705 030                                             | 750 294             | 795 311             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (171 045)       | (28 471)        | (74 988)        | -                    | -               | -                  | -                 | (1)                                                 | 1                   | 1                   |
| Contributions recognised - capital                          |     | 77 473          | 36 076          | 30 787          | -                    | -               | -                  | -                 | 48 324                                              | 51 224              | 54 297              |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | -               | (10 769)        | (6)             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (93 572)        | (3 164)         | (44 207)        | -                    | -               | -                  | -                 | 48 323                                              | 51 225              | 54 298              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (93 572)        | (3 164)         | (44 207)        | -                    | -               | -                  | -                 | 48 323                                              | 51 225              | 54 298              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (93 572)        | (3 164)         | (44 207)        | -                    | -               | -                  | -                 | 48 323                                              | 51 225              | 54 298              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (93 572)        | (3 164)         | (44 207)        | -                    | -               | -                  | -                 | 48 323                                              | 51 225              | 54 298              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Ugu(DC21) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Waziristan North-West District Council - Table A-4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2024 (Figures in millions of PKR) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                 | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                             | 2   | 168 241         | 210 494         | 186 757         | 234 812              | 234 812         | 234 812            | -                 | 273 459                                             | 287 131             | 301 488             |
| Service charges - sanitation revenue                                                                                                                                        | 2   | 72 040          | 86 972          | 87 767          | 105 471              | 105 818         | 105 818            | -                 | 105 092                                             | 110 347             | 115 864             |
| Service charges - refuse revenue                                                                                                                                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                          |     | 1 150           | 580             | 1 693           | 2 091                | 2 091           | 2 091              | -                 | 2 487                                               | 2 611               | 2 741               |
| Interest earned - external investments                                                                                                                                      |     | 6 161           | 4 839           | 1 929           | 113                  | 3 113           | 3 113              | -                 | 4 857                                               | 5 100               | 5 355               |
| Interest earned - outstanding debtors                                                                                                                                       |     | 17 071          | 16 759          | 18 376          | 2 588                | 2 588           | 2 588              | -                 | 3 425                                               | 3 597               | 3 776               |
| Dividends received                                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                          |     | 450 364         | 535 779         | 590 984         | 330 272              | 350 298         | 350 298            | -                 | 340 769                                             | 357 807             | 375 698             |
| Other own revenue                                                                                                                                                           | 2   | 133 962         | 9 204           | 11 856          | 4 417                | 4 557           | 4 557              | -                 | 10 100                                              | 10 605              | 11 136              |
| Gains on disposal of PPE                                                                                                                                                    |     | 1 653           | 62              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                            |     | <b>850 642</b>  | <b>864 691</b>  | <b>899 363</b>  | <b>679 763</b>       | <b>703 277</b>  | <b>703 277</b>     | <b>-</b>          | <b>740 189</b>                                      | <b>777 199</b>      | <b>816 059</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                      | 2   | 221 280         | 226 076         | 244 233         | 229 305              | 246 122         | 246 122            | -                 | 254 616                                             | 267 347             | 280 714             |
| Remuneration of councillors                                                                                                                                                 |     | 6 192           | 7 046           | 7 849           | 7 852                | 8 848           | 8 848              | -                 | 10 467                                              | 10 991              | 11 540              |
| Debt impairment                                                                                                                                                             | 3   | 27 900          | 46 593          | (24 009)        | 26 554               | 26 379          | 26 379             | -                 | 21 119                                              | 22 175              | 23 284              |
| Depreciation and asset impairment                                                                                                                                           | 2   | 49 154          | 56 281          | 52 754          | 69 749               | 69 537          | 69 537             | -                 | 64 203                                              | 67 413              | 70 784              |
| Finance charges                                                                                                                                                             |     | 20 978          | 18 293          | 16 960          | 19 002               | 17 000          | 17 000             | -                 | 18 952                                              | 19 899              | 20 894              |
| Bulk purchases                                                                                                                                                              | 2   | 31 839          | 34 328          | 34 650          | 42 624               | 48 634          | 48 634             | -                 | 49 500                                              | 51 975              | 54 574              |
| Other Materials                                                                                                                                                             | 8   | -               | 5 399           | -               | 5 826                | 6 820           | 6 820              | -                 | 8 184                                               | 8 593               | 9 023               |
| Contracted services                                                                                                                                                         |     | 16 502          | 19 266          | 18 132          | 17 433               | 20 935          | 20 935             | -                 | 24 720                                              | 25 956              | 27 253              |
| Transfers and grants                                                                                                                                                        |     | 145 715         | 167 060         | 200 439         | 62 724               | 138 487         | 138 487            | -                 | 107 959                                             | 113 357             | 119 025             |
| Other expenditure                                                                                                                                                           | 4,5 | 228 438         | 101 171         | 106 698         | 145 533              | 144 148         | 144 148            | -                 | 166 667                                             | 175 000             | 183 750             |
| Loss on disposal of PPE                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                    |     | <b>747 998</b>  | <b>681 512</b>  | <b>657 706</b>  | <b>626 603</b>       | <b>726 910</b>  | <b>726 910</b>     | <b>-</b>          | <b>726 387</b>                                      | <b>762 706</b>      | <b>800 841</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                              |     | -               | -               | -               | 357 460              | 334 393         | 334 393            | -                 | 307 576                                             | 322 955             | 339 103             |
| Contributions recognised - capital                                                                                                                                          | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                          |     | <b>102 644</b>  | <b>183 178</b>  | <b>241 657</b>  | <b>410 620</b>       | <b>310 760</b>  | <b>310 760</b>     | <b>-</b>          | <b>321 379</b>                                      | <b>337 448</b>      | <b>354 320</b>      |
| Taxation                                                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                     |     | <b>102 644</b>  | <b>183 178</b>  | <b>241 657</b>  | <b>410 620</b>       | <b>310 760</b>  | <b>310 760</b>     | <b>-</b>          | <b>321 379</b>                                      | <b>337 448</b>      | <b>354 320</b>      |
| Attributable to minorities                                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                       |     | <b>102 644</b>  | <b>183 178</b>  | <b>241 657</b>  | <b>410 620</b>       | <b>310 760</b>  | <b>310 760</b>     | <b>-</b>          | <b>321 379</b>                                      | <b>337 448</b>      | <b>354 320</b>      |
| Share of surplus/ (deficit) of associate                                                                                                                                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                       |     | <b>102 644</b>  | <b>183 178</b>  | <b>241 657</b>  | <b>410 620</b>       | <b>310 760</b>  | <b>310 760</b>     | <b>-</b>          | <b>321 379</b>                                      | <b>337 448</b>      | <b>354 320</b>      |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: uMshwathi(KZN221) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| KwaZulu-Natal, DMSiwaumi (KZN221) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                   | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                   | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                                | 2   | 11 588          | 9 353           | 15 562          | 22 000               | 23 300          | 23 300             | -                 | 21 500                                              | 22 790              | 24 157              |
| Property rates - penalties and collection charges                                                                                                                             |     | 856             | 873             | 1 049           | 800                  | 1 000           | 1 000              | -                 | 1 000                                               | 1 100               | 1 210               |
| Service charges - electricity revenue                                                                                                                                         | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                               | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                          | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                              | 2   | 1 399           | 1 481           | 1 650           | 1 800                | 1 800           | 1 800              | -                 | 1 950                                               | 2 096               | 2 253               |
| Service charges - other                                                                                                                                                       |     | -               | -               | -               | -                    | 56              | 56                 | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                            |     | 155             | 152             | 173             | 150                  | 225             | 225                | -                 | 200                                                 | 220                 | 242                 |
| Interest earned - external investments                                                                                                                                        |     | 382             | 571             | 796             | 800                  | 800             | 800                | -                 | 800                                                 | 880                 | 968                 |
| Interest earned - outstanding debtors                                                                                                                                         |     | 4 983           | 7 455           | 7 564           | 7 250                | 7 500           | 7 500              | -                 | 7 500                                               | 8 250               | 9 075               |
| Dividends received                                                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                         |     | 121             | 41              | 47              | 101                  | 51              | 51                 | -                 | 101                                                 | 111                 | 122                 |
| Licences and permits                                                                                                                                                          |     | -               | -               | -               | 1 900                | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                                                               |     | 1 968           | 1 876           | 2 226           | -                    | 2 150           | 2 150              | -                 | 2 100                                               | 2 310               | 2 541               |
| Transfers recognised - operational                                                                                                                                            |     | 44 744          | 51 830          | 58 061          | 65 620               | 65 740          | 65 740             | -                 | 73 922                                              | 88 329              | 89 930              |
| Other own revenue                                                                                                                                                             | 2   | 231             | 263             | 333             | 22 552               | 133             | 133                | -                 | 206                                                 | 227                 | 249                 |
| Gains on disposal of PPE                                                                                                                                                      |     | -               | 227             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                              |     | <b>66 427</b>   | <b>74 124</b>   | <b>87 460</b>   | <b>122 973</b>       | <b>102 755</b>  | <b>102 755</b>     | <b>-</b>          | <b>109 279</b>                                      | <b>126 313</b>      | <b>130 748</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                        | 2   | 24 983          | 26 517          | 29 692          | 36 205               | 37 125          | 37 125             | -                 | 43 076                                              | 47 384              | 52 122              |
| Remuneration of councillors                                                                                                                                                   |     | 4 342           | 6 250           | 6 296           | 8 259                | 8 259           | 8 259              | -                 | 8 020                                               | 8 822               | 9 704               |
| Debt impairment                                                                                                                                                               | 3   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                                                                                                                                             | 2   | 7 887           | 6 621           | 5 371           | 8 850                | 8 850           | 8 850              | -                 | 9 000                                               | 9 900               | 10 890              |
| Finance charges                                                                                                                                                               |     | 2 387           | 2 704           | 2 181           | 2 500                | -               | -                  | -                 | 2 750                                               | 3 025               | 3 328               |
| Bulk purchases                                                                                                                                                                | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                                                                                                                                               | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                           |     | 439             | 33              | 153             | 8 187                | -               | -                  | -                 | 25 117                                              | 27 629              | 30 392              |
| Transfers and grants                                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                             | 4,5 | 22 616          | 22 629          | 27 556          | 58 972               | 37 499          | 37 499             | -                 | 17 316                                              | 19 048              | 20 952              |
| Loss on disposal of PPE                                                                                                                                                       |     | -               | -               | -               | -                    | 33 318          | 33 318             | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                      |     | <b>62 654</b>   | <b>64 753</b>   | <b>71 249</b>   | <b>122 973</b>       | <b>125 051</b>  | <b>125 051</b>     | <b>-</b>          | <b>105 279</b>                                      | <b>115 807</b>      | <b>127 388</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                      |     | <b>3 773</b>    | <b>9 371</b>    | <b>16 210</b>   | <b>-</b>             | <b>(22 296)</b> | <b>(22 296)</b>    | <b>-</b>          | <b>4 000</b>                                        | <b>10 506</b>       | <b>3 361</b>        |
| Transfers recognised - capital                                                                                                                                                |     | 10 844          | 18 563          | 18 404          | -                    | 22 296          | 22 296             | -                 | 28 698                                              | 32 990              | 34 050              |
| Contributions recognised - capital                                                                                                                                            | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | 32 698                                              | 32 990              | 34 050              |
|                                                                                                                                                                               |     | <b>14 617</b>   | <b>27 934</b>   | <b>34 614</b>   | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>65 396</b>                                       | <b>76 486</b>       | <b>71 461</b>       |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                            |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>            | <b>-</b>            |
| Taxation                                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                       |     | <b>14 617</b>   | <b>27 934</b>   | <b>34 614</b>   | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>65 396</b>                                       | <b>76 486</b>       | <b>71 461</b>       |
| Attributable to minorities                                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                         |     | <b>14 617</b>   | <b>27 934</b>   | <b>34 614</b>   | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>65 396</b>                                       | <b>76 486</b>       | <b>71 461</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                                      | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                         |     | <b>14 617</b>   | <b>27 934</b>   | <b>34 614</b>   | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>65 396</b>                                       | <b>76 486</b>       | <b>71 461</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: uMngeni(KZN222) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 |     | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| R thousands                                                 |     | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| Revenue By Source                                           |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   |     | 76 748          | 91 124          | 100 902         | 161 735              | 111 737         | 111 737            | -                 | 126 896                                             | 135 348             | 142 657             |
| Property rates - penalties and collection charges           |     |     | -               | 2 319           | 3 868           | 4 587                | 4 587           | 4 587              | -                 | 6 000                                               | 6 324               | 6 666               |
| Service charges - electricity revenue                       | 2   |     | 36 332          | 50 448          | 48 718          | 65 275               | 63 675          | 63 675             | -                 | 56 138                                              | 60 304              | 64 778              |
| Service charges - water revenue                             | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   |     | 10 232          | 8 190           | 7 809           | 4 450                | 4 404           | 4 404              | -                 | 4 946                                               | 5 291               | 5 661               |
| Service charges - other                                     |     |     | 1 552           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     |     | 789             | 951             | 833             | 1 052                | 853             | 853                | -                 | 843                                                 | 888                 | 936                 |
| Interest earned - external investments                      |     |     | 481             | 1 285           | 2 455           | 500                  | 725             | 725                | -                 | 900                                                 | 949                 | 1 000               |
| Interest earned - outstanding debtors                       |     |     | 607             | 321             | 1 683           | 1 636                | 1 636           | 1 636              | -                 | 1 728                                               | 1 821               | 1 920               |
| Dividends received                                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     |     | 163             | 3 823           | 5 579           | 12 242               | 13 352          | 13 352             | -                 | 9 694                                               | 10 218              | 10 770              |
| Licences and permits                                        |     |     | 2 940           | 1 930           | 1 916           | 2 163                | 2 218           | 2 218              | -                 | 2 293                                               | 2 416               | 2 547               |
| Agency services                                             |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     |     | 35 483          | 30 559          | 40 598          | 43 492               | 53 249          | 53 249             | -                 | 47 314                                              | 51 646              | 53 770              |
| Other own revenue                                           | 2   |     | 20 539          | 7 659           | 3 290           | 16 537               | 14 259          | 14 259             | -                 | 7 374                                               | 8 831               | 7 929               |
| Gains on disposal of PPE                                    |     |     | -               | -               | -               | (43 800)             | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     |     | 185 866         | 198 608         | 217 652         | 269 870              | 270 695         | 270 695            | -                 | 264 126                                             | 284 037             | 298 633             |
| Expenditure By Type                                         |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   |     | 68 380          | 73 267          | 75 195          | 78 936               | 78 108          | 78 108             | -                 | 80 741                                              | 84 255              | 89 583              |
| Remuneration of councillors                                 |     |     | 4 198           | 5 168           | 5 465           | 5 836                | 5 836           | 5 836              | -                 | 6 127                                               | 6 495               | 6 820               |
| Debt impairment                                             | 3   |     | -               | 18 585          | 14 543          | 528                  | 528             | 528                | -                 | 7 847                                               | 8 318               | 8 817               |
| Depreciation and asset impairment                           | 2   |     | 8 727           | 12 710          | 44 141          | 10 108               | 10 108          | 10 108             | -                 | 10 675                                              | 11 292              | 11 944              |
| Finance charges                                             |     |     | 4 448           | 6 140           | 5 992           | 4 804                | 4 522           | 4 522              | -                 | 4 499                                               | 4 561               | 4 834               |
| Bulk purchases                                              | 2   |     | 38 383          | 51 625          | 60 662          | 69 955               | 73 453          | 73 453             | -                 | 65 681                                              | 69 622              | 73 799              |
| Other Materials                                             | 8   |     | 5 966           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     |     | 2 019           | 1 063           | 1 115           | 4 000                | 2 676           | 2 676              | -                 | 9 219                                               | 9 717               | 10 240              |
| Transfers and grants                                        |     |     | 3 487           | 2 379           | 4 946           | 9 752                | 16 041          | 16 041             | -                 | 7 085                                               | 7 899               | 7 394               |
| Other expenditure                                           | 4,5 |     | 53 240          | 69 502          | 33 075          | 73 457               | 70 506          | 70 506             | -                 | 67 411                                              | 68 955              | 73 200              |
| Loss on disposal of PPE                                     |     |     | -               | 65              | 22              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     |     | 188 846         | 240 505         | 245 155         | 257 376              | 261 777         | 261 777            | -                 | 259 285                                             | 271 113             | 286 631             |
| Surplus/(Deficit)                                           |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   |     | 16 190          | 26 700          | 25 923          | 19 912               | 34 912          | 34 912             | -                 | 21 415                                              | 22 428              | 23 268              |
| Contributions recognised - capital                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     |     | 13 209          | (15 197)        | (1 580)         | 32 405               | 43 830          | 43 830             | -                 | 26 256                                              | 35 352              | 35 270              |
| Surplus/(Deficit) after capital transfers and contributions |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                    |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Attributable to minorities                                  |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Share of surplus/ (deficit) of associate                    | 7   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Mpofana(KZN223) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 5 967           | 7 060           | 8 019           | 11 489               | 9 920           | 9 920              | -                 | 12 679                                              | 13 326              | 14 005              |
| Property rates - penalties and collection charges           |     | -               | 2 635           | 2 223           | 50                   | 2 471           | 2 471              | -                 | 2 639                                               | 2 808               | 2 988               |
| Service charges - electricity revenue                       | 2   | 42 670          | 43 872          | 33 381          | 39 974               | 39 974          | 39 974             | -                 | 51 348                                              | 53 966              | 56 719              |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 453             | 2 398           | 2 496           | 719                  | 2 686           | 2 686              | -                 | 2 707                                               | 3 065               | 3 065               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 1 025           | 2 484           | 4 586           | -                    | 2 900           | 2 900              | -                 | 4 410                                               | 4 675               | 4 675               |
| Interest earned - external investments                      |     | 942             | 749             | 615             | 1 000                | 500             | 500                | -                 | 2 721                                               | 2 595               | 3 264               |
| Interest earned - outstanding debtors                       |     | 4 476           | 1 275           | 6 545           | -                    | 1 540           | 1 540              | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 1 889           | 364             | 365             | 300                  | 300             | 300                | -                 | 320                                                 | 441                 | 363                 |
| Licences and permits                                        |     | 2 966           | 3 872           | 2 702           | 2 100                | 1 900           | 1 900              | -                 | 2 386                                               | 2 539               | 2 698               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 23 327          | 21 858          | 25 836          | 27 786               | 28 077          | 28 077             | -                 | 29 701                                              | 31 557              | 32 143              |
| Other own revenue                                           | 2   | 295             | 1 090           | 467             | 200                  | 200             | 200                | -                 | 140                                                 | 148                 | 157                 |
| Gains on disposal of PPE                                    |     | 3               | -               | -               | -                    | -               | -                  | -                 | 1 500                                               | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 84 012          | 87 659          | 87 236          | 83 618               | 90 468          | 90 468             | -                 | 110 551                                             | 115 120             | 120 077             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 19 980          | 19 351          | 23 325          | 24 596               | 25 774          | 25 774             | -                 | 28 845                                              | 30 160              | 32 089              |
| Remuneration of councillors                                 |     | 1 822           | 1 844           | 1 818           | 1 956                | 1 956           | 1 956              | -                 | 2 007                                               | 2 482               | 2 614               |
| Debt impairment                                             | 3   | 22 945          | 16 352          | 6 871           | 13 223               | -               | -                  | -                 | 8 000                                               | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 4 764           | 4 998           | 6 181           | 5 255                | 18 478          | 18 478             | -                 | 12 600                                              | 20 998              | 22 341              |
| Finance charges                                             |     | 1 150           | 1 424           | 1 672           | 250                  | -               | -                  | -                 | 267                                                 | -                   | -                   |
| Bulk purchases                                              | 2   | 27 279          | 31 380          | 37 962          | 46 512               | 46 512          | 46 512             | -                 | 49 675                                              | 52 864              | 56 237              |
| Other Materials                                             | 8   | -               | -               | -               | 80                   | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 1 751           | 3 622           | 5 128           | 3 764                | 5 264           | 5 264              | -                 | 6 354                                               | 5 867               | 6 243               |
| Transfers and grants                                        |     | 166             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 10 665          | 12 211          | 10 414          | 9 727                | 11 751          | 11 751             | -                 | 11 126                                              | 10 540              | 12 573              |
| Loss on disposal of PPE                                     |     | 43              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 90 564          | 91 183          | 93 371          | 105 363              | 109 736         | 109 736            | -                 | 118 874                                             | 122 911             | 132 098             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 3 125           | 9 490           | 13 217          | 11 621               | 11 621          | 11 621             | -                 | 16 991                                              | 22 371              | 22 726              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (3 427)         | 5 967           | 7 082           | (10 124)             | (7 647)         | (7 647)            | -                 | 8 668                                               | 14 580              | 10 705              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (3 427)         | 5 967           | 7 082           | (10 124)             | (7 647)         | (7 647)            | -                 | 8 668                                               | 14 580              | 10 705              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (3 427)         | 5 967           | 7 082           | (10 124)             | (7 647)         | (7 647)            | -                 | 8 668                                               | 14 580              | 10 705              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (3 427)         | 5 967           | 7 082           | (10 124)             | (7 647)         | (7 647)            | -                 | 8 668                                               | 14 580              | 10 705              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Impendle(KZN224) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 |     | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| R thousands                                                 |     | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| Revenue By Source                                           |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   |     | 777             | 629             | 1 341           | 1 501                | 2 031           | 2 031              | -                 | 3 711                                               | 3 934               | 4 170               |
| Property rates - penalties and collection charges           |     |     | -               | -               | -               | 2                    | 2               | 2                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   |     | 36              | 39              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     |     | -               | -               | 21              | 50                   | 35              | 35                 | -                 | 56                                                  | 59                  | 63                  |
| Rental of facilities and equipment                          |     |     | 173             | 188             | 139             | 457                  | 352             | 352                | -                 | 424                                                 | 449                 | 476                 |
| Interest earned - external investments                      |     |     | 522             | 949             | 1 569           | 497                  | 955             | 955                | -                 | 350                                                 | 371                 | 393                 |
| Interest earned - outstanding debtors                       |     |     | -               | -               | -               | -                    | -               | -                  | -                 | 125                                                 | 133                 | 141                 |
| Dividends received                                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     |     | 7               | 5               | 22              | 5                    | 25              | 25                 | -                 | 20                                                  | 21                  | 22                  |
| Licences and permits                                        |     |     | 14              | 25              | 23              | 32                   | 30              | 30                 | -                 | 33                                                  | 35                  | 37                  |
| Agency services                                             |     |     | -               | -               | -               | 35                   | 40              | 40                 | -                 | 40                                                  | 42                  | 45                  |
| Transfers recognised - operational                          |     |     | 18 496          | 26 126          | 21 618          | 30 115               | 28 077          | 28 077             | -                 | 32 746                                              | 36 412              | 36 796              |
| Other own revenue                                           | 2   |     | 885             | 1 935           | 1 515           | 30 218               | 19 829          | 19 829             | -                 | 3 462                                               | 3 670               | 3 890               |
| Gains on disposal of PPE                                    |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     |     | 20 911          | 29 896          | 26 248          | 62 912               | 51 376          | 51 376             | -                 | 40 968                                              | 45 127              | 46 033              |
| Expenditure By Type                                         |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   |     | 9 566           | 11 632          | 12 353          | 14 628               | 13 873          | 13 873             | -                 | 15 447                                              | 16 374              | 17 356              |
| Remuneration of councillors                                 |     |     | 1 038           | 1 352           | 1 579           | 1 490                | 1 671           | 1 671              | -                 | 1 782                                               | 1 889               | 2 002               |
| Debt impairment                                             | 3   |     | 553             | -               | 91              | -                    | 150             | 150                | -                 | 150                                                 | 159                 | 169                 |
| Depreciation and asset impairment                           | 2   |     | 1 312           | 2 070           | 6 115           | 1 506                | 2 034           | 2 034              | -                 | 3 200                                               | 3 392               | 3 596               |
| Finance charges                                             |     |     | 213             | 174             | -               | -                    | 75              | 75                 | -                 | 66                                                  | 70                  | 74                  |
| Bulk purchases                                              | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     |     | 401             | 319             | 420             | 528                  | 407             | 407                | -                 | 450                                                 | 477                 | 506                 |
| Transfers and grants                                        |     |     | 3 600           | 1 219           | 5 456           | -                    | 20 731          | 20 731             | -                 | 430                                                 | 456                 | 484                 |
| Other expenditure                                           | 4,5 |     | 7 670           | 10 894          | 10 265          | 44 761               | 33 166          | 33 166             | -                 | 19 442                                              | 22 308              | 21 844              |
| Loss on disposal of PPE                                     |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     |     | 24 353          | 27 660          | 36 280          | 62 913               | 72 107          | 72 107             | -                 | 40 967                                              | 45 125              | 46 031              |
| Surplus/(Deficit)                                           |     |     | (3 442)         | 2 237           | (10 032)        | (1)                  | (20 731)        | (20 731)           | -                 | 0                                                   | 3                   | 2                   |
| Transfers recognised - capital                              |     |     | 8 404           | 9 898           | 27 723          | -                    | 20 731          | 20 731             | -                 | 14 736                                              | 22 135              | 22 480              |
| Contributions recognised - capital                          | 6   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     |     | 4 962           | 12 135          | 17 691          | (1)                  | -               | -                  | -                 | 14 736                                              | 22 137              | 22 481              |
| Taxation                                                    |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |     | 4 962           | 12 135          | 17 691          | (1)                  | -               | -                  | -                 | 14 736                                              | 22 137              | 22 481              |
| Attributable to minorities                                  |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     |     | 4 962           | 12 135          | 17 691          | (1)                  | -               | -                  | -                 | 14 736                                              | 22 137              | 22 481              |
| Share of surplus/ (deficit) of associate                    | 7   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     |     | 4 962           | 12 135          | 17 691          | (1)                  | -               | -                  | -                 | 14 736                                              | 22 137              | 22 481              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Msunduzi(KZN225) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Table A- Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures in thousands of Rupees) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|---------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                           | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|                                                                                                                                       |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                                                                                           | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                                                                                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                        | 2   | 448 257         | 505 310         | 585 864         | 607 308              | 594 344         | 594 344            | -                 | 659 052                                             | 695 065             | 731 888             |
| Property rates - penalties and collection charges                                                                                     |     | 26 358          | 31 244          | 39 596          | 37 363               | 37 363          | 37 363             | -                 | 39 231                                              | 41 349              | 43 582              |
| Service charges - electricity revenue                                                                                                 | 2   | 1 011 459       | 1 212 660       | 1 425 627       | 1 558 827            | 1 522 830       | 1 522 830          | -                 | 1 628 543                                           | 1 748 892           | 1 878 135           |
| Service charges - water revenue                                                                                                       | 2   | 199 861         | 288 345         | 349 140         | 378 445              | 389 598         | 389 598            | -                 | 391 288                                             | 424 332             | 454 918             |
| Service charges - sanitation revenue                                                                                                  | 2   | -               | -               | 120 089         | 132 153              | 136 590         | 136 590            | -                 | 126 582                                             | 133 937             | 141 417             |
| Service charges - refuse revenue                                                                                                      | 2   | 168 151         | 177 584         | 73 985          | 77 592               | 68 611          | 68 611             | -                 | 87 712                                              | 91 276              | 95 132              |
| Service charges - other                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                    |     | 17 317          | 17 944          | 20 896          | 20 255               | 22 541          | 22 541             | -                 | 35 024                                              | 38 329              | 40 292              |
| Interest earned - external investments                                                                                                |     | 12 823          | 25 907          | 34 284          | 27 029               | 27 029          | 27 029             | -                 | 32 247                                              | 33 988              | 35 824              |
| Interest earned - outstanding debtors                                                                                                 |     | 47 437          | 58 254          | 82 051          | 1 255                | 1 255           | 1 255              | -                 | 60 057                                              | 62 593              | 66 366              |
| Dividends received                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                 |     | 5 354           | 3 813           | 8 371           | 3 634                | 8 109           | 8 109              | -                 | 14 670                                              | 15 488              | 16 356              |
| Licences and permits                                                                                                                  |     | 89              | 78              | 59              | 48                   | 48              | 48                 | -                 | 83                                                  | 87                  | 92                  |
| Agency services                                                                                                                       |     | 5 999           | 374             | 733             | 586                  | 586             | 586                | -                 | 599                                                 | 632                 | 668                 |
| Transfers recognised - operational                                                                                                    |     | 302 945         | 351 599         | 395 622         | 383 848              | 411 918         | 411 918            | -                 | 415 372                                             | 436 640             | 458 643             |
| Other own revenue                                                                                                                     | 2   | 64 010          | 56 572          | 60 567          | 48 011               | 49 550          | 49 550             | -                 | 73 455                                              | 77 695              | 82 152              |
| Gains on disposal of PPE                                                                                                              |     | -               | 1 267           | 9 152           | 15 131               | 15 131          | 15 131             | -                 | 6 420                                               | 6 780               | 7 159               |
| Total Revenue (excl. capital transfers and contributions)                                                                             |     | 2 310 061       | 2 730 951       | 3 206 035       | 3 291 484            | 3 285 503       | 3 285 503          | -                 | 3 570 334                                           | 3 807 084           | 4 052 623           |
| Expenditure By Type                                                                                                                   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                | 2   | 636 372         | 666 198         | 684 337         | 779 721              | 762 074         | 762 074            | -                 | 855 886                                             | 920 777             | 991 387             |
| Remuneration of councillors                                                                                                           |     | 18 418          | 31 427          | 33 422          | 36 363               | 36 363          | 36 363             | -                 | 39 213                                              | 42 289              | 45 594              |
| Debt impairment                                                                                                                       | 3   | 84 606          | 58 210          | 217 794         | 137 510              | 137 510         | 137 510            | -                 | 144 577                                             | 154 586             | 164 979             |
| Depreciation and asset impairment                                                                                                     | 2   | 252 225         | 273 673         | 237 153         | 222 212              | 222 212         | 222 212            | -                 | 259 229                                             | 267 929             | 281 324             |
| Finance charges                                                                                                                       |     | 71 505          | 72 134          | 70 966          | 69 039               | 66 872          | 66 872             | -                 | 60 738                                              | 54 782              | 50 025              |
| Bulk purchases                                                                                                                        | 2   | 994 366         | 1 219 818       | 1 373 241       | 1 493 890            | 1 491 890       | 1 491 890          | -                 | 1 479 522                                           | 1 577 336           | 1 711 640           |
| Other Materials                                                                                                                       | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                   |     | 15 596          | 21 091          | 17 769          | 16 792               | 21 192          | 21 192             | -                 | 20 195                                              | 18 556              | 19 483              |
| Transfers and grants                                                                                                                  |     | 4 795           | 4 144           | 4 164           | 5 027                | 5 027           | 5 027              | -                 | 5 408                                               | 5 678               | 5 962               |
| Other expenditure                                                                                                                     | 4,5 | 222 053         | 393 513         | 636 923         | 464 344              | 475 778         | 475 778            | -                 | 635 245                                             | 689 326             | 730 045             |
| Loss on disposal of PPE                                                                                                               |     | -               | 326             | 7 505           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                                                                                                     |     | 2 299 936       | 2 740 533       | 3 283 272       | 3 224 898            | 3 218 917       | 3 218 917          | -                 | 3 500 014                                           | 3 731 258           | 4 000 438           |
| Surplus/(Deficit)                                                                                                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                        | 6   | 84 654          | 149 070         | 170 848         | 383 158              | 419 998         | 419 998            | -                 | 293 824                                             | 473 283             | 470 992             |
| Contributions recognised - capital                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                                                                                                       |     | 94 779          | 139 488         | 93 611          | 449 744              | 486 584         | 486 584            | -                 | 364 144                                             | 549 109             | 523 177             |
| Surplus/(Deficit) after capital transfers and contributions                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Taxation                                                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                                                                                                      |     | 94 779          | 139 488         | 93 611          | 449 744              | 486 584         | 486 584            | -                 | 364 144                                             | 549 109             | 523 177             |
| Attributable to minorities                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality                                                                                        |     | 94 779          | 139 488         | 93 611          | 449 744              | 486 584         | 486 584            | -                 | 364 144                                             | 549 109             | 523 177             |
| Share of surplus/ (deficit) of associate                                                                                              | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                                                                                                        |     | 94 779          | 139 488         | 93 611          | 449 744              | 486 584         | 486 584            | -                 | 364 144                                             | 549 109             | 523 177             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Mkhambathini(KZN226) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| KwaZulu-Natal: Inkamabathini (KZN220) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                      | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                      | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                                   | 2   | 4 150           | 4 881           | 6 722           | 6 522                | 6 522           | 6 522              | -                 | 16 406                                              | 17 393              | 17 251              |
| Property rates - penalties and collection charges                                                                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | 11                                                  | 11                  | 12                  |
| Service charges - electricity revenue                                                                                                                                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                                  | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                                 | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                                                                                                                                           |     | 362             | 563             | 899             | 730                  | 786             | 786                | -                 | 832                                                 | 833                 | 883                 |
| Interest earned - outstanding debtors                                                                                                                                            |     | 11              | 191             | 181             | 148                  | 148             | 148                | -                 | 157                                                 | 157                 | 166                 |
| Dividends received                                                                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                            |     | 85              | 66              | 34              | 84                   | 84              | 84                 | -                 | 90                                                  | 90                  | 95                  |
| Licences and permits                                                                                                                                                             |     | 2 300           | 2 581           | 3 183           | 3 127                | 3 207           | 3 207              | -                 | 3 311                                               | 3 315               | 3 513               |
| Agency services                                                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                               |     | 24 443          | 33 024          | 32 967          | 35 637               | 36 776          | 36 776             | -                 | 48 971                                              | 54 799              | 56 554              |
| Other own revenue                                                                                                                                                                | 2   | 496             | 291             | 371             | 228                  | 319             | 319                | -                 | 219                                                 | 218                 | 231                 |
| Gains on disposal of PPE                                                                                                                                                         |     | 70              | 5               | -               | -                    | -               | -                  | -                 | 20                                                  | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                                 |     | <b>31 916</b>   | <b>41 601</b>   | <b>44 357</b>   | <b>46 476</b>        | <b>47 842</b>   | <b>47 842</b>      | <b>-</b>          | <b>70 018</b>                                       | <b>76 815</b>       | <b>78 706</b>       |
| <b>Expenditure By Type</b>                                                                                                                                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                           | 2   | 13 637          | 15 270          | 17 524          | 17 039               | 17 039          | 17 039             | -                 | 21 969                                              | 21 223              | 22 581              |
| Remuneration of councillors                                                                                                                                                      |     | 3 262           | 3 643           | 3 869           | 4 101                | 4 101           | 4 101              | -                 | 4 752                                               | 4 756               | 5 042               |
| Debt impairment                                                                                                                                                                  | 3   | -               | 836             | 602             | 1 000                | 1 000           | 1 000              | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                                                                                                                                                | 2   | 1 970           | 4 792           | 3 116           | 2 237                | 2 237           | 2 237              | -                 | 2 542                                               | 2 544               | 2 697               |
| Finance charges                                                                                                                                                                  |     | 397             | 149             | 107             | -                    | 120             | 120                | -                 | 127                                                 | 134                 | 141                 |
| Bulk purchases                                                                                                                                                                   | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                                                                                                                                                  | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                              |     | -               | 42              | 286             | -                    | 70              | 70                 | -                 | 300                                                 | 318                 | 336                 |
| Transfers and grants                                                                                                                                                             |     | 3 746           | 8 386           | 6 916           | -                    | -               | -                  | -                 | 4 738                                               | 4 996               | 5 295               |
| Other expenditure                                                                                                                                                                | 4,5 | 6 254           | 7 338           | 11 727          | 19 669               | 19 669          | 19 669             | -                 | 16 517                                              | 12 253              | 12 988              |
| Loss on disposal of PPE                                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                         |     | <b>29 267</b>   | <b>40 456</b>   | <b>44 147</b>   | <b>44 046</b>        | <b>44 236</b>   | <b>44 236</b>      | <b>-</b>          | <b>50 944</b>                                       | <b>46 224</b>       | <b>49 081</b>       |
| <b>Surplus/(Deficit)</b>                                                                                                                                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                                   |     | 10 039          | 14 492          | 11 792          | -                    | 14 427          | 14 427             | -                 | 16 251                                              | 16 974              | 17 551              |
| Contributions recognised - capital                                                                                                                                               | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                               |     | <b>12 689</b>   | <b>15 637</b>   | <b>12 002</b>   | <b>2 430</b>         | <b>18 033</b>   | <b>18 033</b>      | <b>-</b>          | <b>35 324</b>                                       | <b>47 565</b>       | <b>47 176</b>       |
| Taxation                                                                                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                          |     | <b>12 689</b>   | <b>15 637</b>   | <b>12 002</b>   | <b>2 430</b>         | <b>18 033</b>   | <b>18 033</b>      | <b>-</b>          | <b>35 324</b>                                       | <b>47 565</b>       | <b>47 176</b>       |
| Attributable to minorities                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                            |     | <b>12 689</b>   | <b>15 637</b>   | <b>12 002</b>   | <b>2 430</b>         | <b>18 033</b>   | <b>18 033</b>      | <b>-</b>          | <b>35 324</b>                                       | <b>47 565</b>       | <b>47 176</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                                         | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                            |     | <b>12 689</b>   | <b>15 637</b>   | <b>12 002</b>   | <b>2 430</b>         | <b>18 033</b>   | <b>18 033</b>      | <b>-</b>          | <b>35 324</b>                                       | <b>47 565</b>       | <b>47 176</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Kwazulu-Natal: Richmond(KZN227) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 |     | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| R thousands                                                 |     | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| Revenue By Source                                           |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   |     | 5 086           | 6 102           | 8 548           | 8 200                | 9 200           | 9 200              | -                 | 9 752                                               | 10 142              | 10 548              |
| Property rates - penalties and collection charges           |     |     | 454             | 793             | 807             | 400                  | 480             | 480                | -                 | 450                                                 | 450                 | 450                 |
| Service charges - electricity revenue                       | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   |     | 1 125           | 283             | 300             | 489                  | 419             | 419                | -                 | 400                                                 | 416                 | 433                 |
| Service charges - other                                     |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     |     | 822             | 2 996           | 1 033           | 1 090                | 6 379           | 6 379              | -                 | 1 114                                               | 1 159               | 1 206               |
| Interest earned - external investments                      |     |     | 1 390           | 1 621           | 1 695           | 1 700                | 1 850           | 1 850              | -                 | 1 800                                               | 1 800               | 1 800               |
| Interest earned - outstanding debtors                       |     |     | 133             | 98              | 146             | 70                   | 126             | 126                | -                 | 120                                                 | 120                 | 120                 |
| Dividends received                                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     |     | 83              | 3               | 116             | 253                  | 53              | 53                 | -                 | 253                                                 | 253                 | 253                 |
| Licences and permits                                        |     |     | 1 621           | 423             | 401             | 336                  | 346             | 346                | -                 | 641                                                 | 665                 | 691                 |
| Agency services                                             |     |     | 375             | 518             | 458             | 400                  | 470             | 470                | -                 | 517                                                 | 538                 | 559                 |
| Transfers recognised - operational                          |     |     | 27 967          | 34 491          | 37 977          | 39 047               | 72 009          | 72 009             | -                 | 46 918                                              | 66 607              | 69 053              |
| Other own revenue                                           | 2   |     | 480             | 500             | 493             | 354                  | 419             | 419                | -                 | 490                                                 | 510                 | 530                 |
| Gains on disposal of PPE                                    |     |     | 173             | 126             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     |     | 39 709          | 47 954          | 51 976          | 52 339               | 91 751          | 91 751             | -                 | 62 454                                              | 82 660              | 85 644              |
| Expenditure By Type                                         |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   |     | 16 318          | 19 148          | 23 834          | 27 178               | 27 115          | 27 115             | -                 | 31 027                                              | 33 014              | 35 126              |
| Remuneration of councillors                                 |     |     | 3 044           | 3 390           | 3 477           | 3 908                | 3 943           | 3 943              | -                 | 4 214                                               | 4 484               | 4 771               |
| Debt impairment                                             | 3   |     | 1 795           | 431             | 3 917           | -                    | 550             | 550                | -                 | 500                                                 | 600                 | 600                 |
| Depreciation and asset impairment                           | 2   |     | 3 340           | 3 732           | 4 306           | 5 584                | 5 632           | 5 632              | -                 | 6 149                                               | 6 456               | 6 779               |
| Finance charges                                             |     |     | 1               | 178             | 184             | 1                    | 80              | 80                 | -                 | 104                                                 | 104                 | 102                 |
| Bulk purchases                                              | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     |     | 1 416           | 3 522           | 2 933           | 4 366                | 4 775           | 4 775              | -                 | 5 728                                               | 6 186               | 6 681               |
| Transfers and grants                                        |     |     | 94              | 65              | 19              | 510                  | 10              | 10                 | -                 | 800                                                 | 850                 | 916                 |
| Other expenditure                                           | 4,5 |     | 15 443          | 14 379          | 17 996          | 16 027               | 26 899          | 26 899             | -                 | 17 735                                              | 25 020              | 26 159              |
| Loss on disposal of PPE                                     |     |     | -               | 9               | 152             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     |     | 41 451          | 44 854          | 56 819          | 57 574               | 69 005          | 69 005             | -                 | 66 257                                              | 76 715              | 81 134              |
| Surplus/(Deficit)                                           |     |     | (1 743)         | 3 100           | (4 843)         | (5 236)              | 22 746          | 22 746             | -                 | (3 803)                                             | 5 945               | 4 510               |
| Transfers recognised - capital                              | 6   |     | 18 473          | 7 141           | 19 175          | 15 813               | -               | -                  | -                 | 18 868                                              | 17 244              | 17 847              |
| Contributions recognised - capital                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     |     | 16 730          | 10 241          | 14 332          | 10 577               | 22 746          | 22 746             | -                 | 15 065                                              | 23 189              | 22 357              |
| Taxation                                                    |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |     | 16 730          | 10 241          | 14 332          | 10 577               | 22 746          | 22 746             | -                 | 15 065                                              | 23 189              | 22 357              |
| Attributable to minorities                                  |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     |     | 16 730          | 10 241          | 14 332          | 10 577               | 22 746          | 22 746             | -                 | 15 065                                              | 23 189              | 22 357              |
| Share of surplus/ (deficit) of associate                    | 7   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     |     | 16 730          | 10 241          | 14 332          | 10 577               | 22 746          | 22 746             | -                 | 15 065                                              | 23 189              | 22 357              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: uMgungundlovu(DC22) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Wazanda Natani: Amunguulana (2022) - Table A4: Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2024 (Figures in millions of US dollars at 2021/2022 prices) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                                        | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                                        | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                                                     | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges                                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                                                    | 2   | 33 699          | 37 241          | 94 293          | 95 391               | 87 890          | 87 890             | -                 | 99 459                                              | 104 830             | 110 491             |
| Service charges - sanitation revenue                                                                                                                                                               | 2   | 6 269           | 6 870           | 23 748          | 4 762                | 4 626           | 4 626              | -                 | 7 832                                               | 8 255               | 8 700               |
| Service charges - refuse revenue                                                                                                                                                                   | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                                                                                                                                                            |     | -               | 172             | 95              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                                                 |     | 238             | 335             | 289             | -                    | -               | -                  | -                 | 320                                                 | 337                 | 355                 |
| Interest earned - external investments                                                                                                                                                             |     | 4 802           | 8 040           | 7 979           | 12 000               | 12 000          | 12 000             | -                 | 15 310                                              | 16 137              | 17 008              |
| Interest earned - outstanding debtors                                                                                                                                                              |     | -               | 8 648           | 12 856          | -                    | 16 343          | 16 343             | -                 | 8 000                                               | 8 432               | 8 887               |
| Dividends received                                                                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                                                                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                                                 |     | 264 612         | 295 942         | 318 908         | 381 416              | 376 637         | 376 637            | -                 | 390 746                                             | 402 241             | 435 428             |
| Other own revenue                                                                                                                                                                                  | 2   | 8 859           | 2 138           | 15 063          | 22 057               | 26 985          | 26 985             | -                 | 26 812                                              | 1 739               | 1 833               |
| Gains on disposal of PPE                                                                                                                                                                           |     | 810             | 134             | 413             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                                                   |     | <b>319 290</b>  | <b>359 520</b>  | <b>473 643</b>  | <b>515 626</b>       | <b>524 481</b>  | <b>524 481</b>     | <b>-</b>          | <b>548 479</b>                                      | <b>541 971</b>      | <b>582 703</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                                             | 2   | 102 890         | 130 233         | 151 411         | 149 698              | 149 698         | 149 698            | -                 | 198 840                                             | 210 770             | 223 416             |
| Remuneration of councillors                                                                                                                                                                        |     | 7 852           | 7 201           | 9 466           | 15 579               | 13 300          | 13 300             | -                 | 14 878                                              | 15 771              | 16 717              |
| Debt impairment                                                                                                                                                                                    | 3   | 54 404          | 29 130          | 57 373          | 30 929               | 30 929          | 30 929             | -                 | 17 414                                              | 18 459              | 19 566              |
| Depreciation and asset impairment                                                                                                                                                                  | 2   | 47 318          | 78 453          | 80 075          | 58 725               | 58 725          | 58 725             | -                 | 45 391                                              | 48 115              | 51 002              |
| Finance charges                                                                                                                                                                                    |     | 3 024           | 1 460           | 1 919           | 2 000                | 2 000           | 2 000              | -                 | 5 300                                               | 5 618               | 5 955               |
| Bulk purchases                                                                                                                                                                                     | 2   | 39 680          | 43 385          | 63 346          | 61 800               | 65 300          | 65 300             | -                 | 71 925                                              | 76 241              | 80 815              |
| Other Materials                                                                                                                                                                                    | 8   | -               | -               | -               | 28 689               | 26 050          | 26 050             | -                 | 1 200                                               | 1 272               | 1 348               |
| Contracted services                                                                                                                                                                                |     | 51 973          | 103 836         | 152 157         | 38 395               | 57 246          | 57 246             | -                 | 51 865                                              | 54 977              | 58 275              |
| Transfers and grants                                                                                                                                                                               |     | -               | -               | -               | 9 232                | 9 232           | 9 232              | -                 | 48 992                                              | 51 931              | 55 047              |
| Other expenditure                                                                                                                                                                                  | 4,5 | 44 030          | (972)           | 85 183          | 148 855              | 152 761         | 152 761            | -                 | 107 912                                             | 114 387             | 121 250             |
| Loss on disposal of PPE                                                                                                                                                                            |     | 2 537           | 1 289           | 926             | -                    | 204             | 204                | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                                           |     | <b>353 707</b>  | <b>394 014</b>  | <b>601 856</b>  | <b>543 901</b>       | <b>565 445</b>  | <b>565 445</b>     | <b>-</b>          | <b>563 718</b>                                      | <b>597 541</b>      | <b>633 393</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                                                     |     | 43 463          | 90 593          | 148 505         | 79 918               | 117 514         | 117 514            | -                 | 139 097                                             | 193 784             | 176 029             |
| Contributions recognised - capital                                                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                                                 |     | <b>9 046</b>    | <b>56 099</b>   | <b>20 292</b>   | <b>51 643</b>        | <b>76 550</b>   | <b>76 550</b>      | <b>-</b>          | <b>123 858</b>                                      | <b>138 214</b>      | <b>125 339</b>      |
| Taxation                                                                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                                            |     | <b>9 046</b>    | <b>56 099</b>   | <b>20 292</b>   | <b>51 643</b>        | <b>76 550</b>   | <b>76 550</b>      | <b>-</b>          | <b>123 858</b>                                      | <b>138 214</b>      | <b>125 339</b>      |
| Attributable to minorities                                                                                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                                              |     | <b>9 046</b>    | <b>56 099</b>   | <b>20 292</b>   | <b>51 643</b>        | <b>76 550</b>   | <b>76 550</b>      | <b>-</b>          | <b>123 858</b>                                      | <b>138 214</b>      | <b>125 339</b>      |
| Share of surplus/ (deficit) of associate                                                                                                                                                           | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                                              |     | <b>9 046</b>    | <b>56 099</b>   | <b>20 292</b>   | <b>51 643</b>        | <b>76 550</b>   | <b>76 550</b>      | <b>-</b>          | <b>123 858</b>                                      | <b>138 214</b>      | <b>125 339</b>      |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Emnambithi/Ladysmith(KZN232) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2014/10/30) |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                              |     | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                              |     | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                 |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                           | 2   |     | 101 694         | 99 279          | 112 765         | 123 566              | 117 762         | 117 762            | -                 | 132 675                                             | 140 636             | 149 074             |
| Property rates - penalties and collection charges                                                                                        |     |     | 9 235           | 9 171           | 4 106           | 3 000                | 6 903           | 6 903              | -                 | 7 317                                               | 7 829               | 8 377               |
| Service charges - electricity revenue                                                                                                    | 2   |     | 162 531         | 193 946         | 216 813         | 238 650              | 238 163         | 238 163            | -                 | 252 987                                             | 266 212             | 282 185             |
| Service charges - water revenue                                                                                                          | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                     | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                         | 2   |     | 12 932          | 14 641          | -               | 15 871               | 17 235          | 17 235             | -                 | 18 532                                              | 19 543              | 20 822              |
| Service charges - other                                                                                                                  |     |     | -               | -               | 15 723          | 1 087                | 397             | 397                | -                 | 497                                                 | 532                 | 569                 |
| Rental of facilities and equipment                                                                                                       |     |     | -               | -               | -               | 1 164                | 2 199           | 2 199              | -                 | 2 481                                               | 2 630               | 2 840               |
| Interest earned - external investments                                                                                                   |     |     | 5 269           | 7 410           | 8 632           | 1 622                | 1 622           | 1 622              | -                 | 9 000                                               | 9 630               | 9 893               |
| Interest earned - outstanding debtors                                                                                                    |     |     | 1 078           | 628             | 883             | 8 932                | 8 977           | 8 977              | -                 | 10 292                                              | 10 820              | 11 783              |
| Dividends received                                                                                                                       |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                    |     |     | 4 364           | 3 386           | 5 980           | 6 483                | 6 483           | 6 483              | -                 | 8 985                                               | 9 614               | 10 287              |
| Licences and permits                                                                                                                     |     |     | 6 209           | 6 151           | 6 572           | 6 919                | 7 164           | 7 164              | -                 | 7 606                                               | 8 138               | 8 708               |
| Agency services                                                                                                                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                       |     |     | 97 628          | 96 630          | 114 585         | 120 012              | 120 826         | 120 826            | -                 | 130 838                                             | 137 891             | 138 954             |
| Other own revenue                                                                                                                        | 2   |     | 22 435          | 38 703          | 26 065          | 18 179               | 22 677          | 22 677             | -                 | 22 473                                              | 37 722              | 39 565              |
| Gains on disposal of PPE                                                                                                                 |     |     | 236             | 3 461           | 28 204          | -                    | -               | -                  | -                 | 10 240                                              | 10 854              | 11 506              |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                         |     |     | <b>423 612</b>  | <b>473 407</b>  | <b>540 327</b>  | <b>545 487</b>       | <b>550 408</b>  | <b>550 408</b>     | <b>-</b>          | <b>613 922</b>                                      | <b>662 051</b>      | <b>694 562</b>      |
| <b>Expenditure By Type</b>                                                                                                               |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                   | 2   |     | 114 977         | 122 726         | 132 108         | 158 434              | 162 208         | 162 208            | -                 | 173 281                                             | 190 920             | 198 026             |
| Remuneration of councillors                                                                                                              |     |     | 11 080          | 12 164          | 13 132          | 14 809               | 15 364          | 15 364             | -                 | 17 923                                              | 18 944              | 20 028              |
| Debt impairment                                                                                                                          | 3   |     | 2 486           | 15 325          | 9 816           | 9 186                | 11 000          | 11 000             | -                 | 18 735                                              | 20 046              | 21 449              |
| Depreciation and asset impairment                                                                                                        | 2   |     | 77 322          | 69 156          | 57 423          | 66 505               | 68 426          | 68 426             | -                 | 74 415                                              | 78 880              | 83 219              |
| Finance charges                                                                                                                          |     |     | 1 783           | 682             | 556             | 692                  | 692             | 692                | -                 | 478                                                 | 478                 | 478                 |
| Bulk purchases                                                                                                                           | 2   |     | 113 540         | 141 132         | 154 750         | 168 975              | 165 975         | 165 975            | -                 | 164 306                                             | 174 164             | 184 614             |
| Other Materials                                                                                                                          | 8   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                      |     |     | -               | -               | -               | 22 123               | 11 216          | 11 216             | -                 | 14 845                                              | 15 954              | 17 071              |
| Transfers and grants                                                                                                                     |     |     | 48 634          | 32 983          | 43 349          | 15 228               | 22 352          | 22 352             | -                 | 20 180                                              | 21 593              | 23 105              |
| Other expenditure                                                                                                                        | 4,5 |     | 108 519         | 120 384         | 137 238         | 123 762              | 141 093         | 141 093            | -                 | 149 499                                             | 148 845             | 158 745             |
| Loss on disposal of PPE                                                                                                                  |     |     | 4 282           | 3 521           | 4 292           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                 |     |     | <b>482 624</b>  | <b>518 072</b>  | <b>552 664</b>  | <b>579 715</b>       | <b>598 326</b>  | <b>598 326</b>     | <b>-</b>          | <b>633 662</b>                                      | <b>669 824</b>      | <b>706 735</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                 |     |     | <b>(59 012)</b> | <b>(44 665)</b> | <b>(12 336)</b> | <b>(34 229)</b>      | <b>(47 918)</b> | <b>(47 918)</b>    | <b>-</b>          | <b>(19 740)</b>                                     | <b>(7 773)</b>      | <b>(12 173)</b>     |
| Transfers recognised - capital                                                                                                           | 6   |     | 67 509          | 61 046          | 91 959          | 37 962               | 58 068          | 58 068             | -                 | 58 150                                              | 55 115              | 57 276              |
| Contributions recognised - capital                                                                                                       |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                       |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                       |     |     | <b>8 497</b>    | <b>16 381</b>   | <b>79 623</b>   | <b>3 733</b>         | <b>10 150</b>   | <b>10 150</b>      | <b>-</b>          | <b>38 410</b>                                       | <b>47 342</b>       | <b>45 103</b>       |
| Taxation                                                                                                                                 |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                  |     |     | <b>8 497</b>    | <b>16 381</b>   | <b>79 623</b>   | <b>3 733</b>         | <b>10 150</b>   | <b>10 150</b>      | <b>-</b>          | <b>38 410</b>                                       | <b>47 342</b>       | <b>45 103</b>       |
| Attributable to minorities                                                                                                               |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                    |     |     | <b>8 497</b>    | <b>16 381</b>   | <b>79 623</b>   | <b>3 733</b>         | <b>10 150</b>   | <b>10 150</b>      | <b>-</b>          | <b>38 410</b>                                       | <b>47 342</b>       | <b>45 103</b>       |
| Share of surplus/ (deficit) of associate                                                                                                 | 7   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                    |     |     | <b>8 497</b>    | <b>16 381</b>   | <b>79 623</b>   | <b>3 733</b>         | <b>10 150</b>   | <b>10 150</b>      | <b>-</b>          | <b>38 410</b>                                       | <b>47 342</b>       | <b>45 103</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Indaka(KZN233) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | 841             | 1 777           | 2 029                | 2 234           | 2 234              | -                 | 3 057                                               | 3 190               | 3 340               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | 220             | 220                | -                 | 175                                                 | 175                 | 175                 |
| Service charges - other                                     |     | 140             | 168             | 179             | 189                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 61              | 61              | 77              | 76                   | 78              | 78                 | -                 | 94                                                  | 92                  | 92                  |
| Interest earned - external investments                      |     | 250             | 936             | 1 790           | 1 000                | 2 850           | 2 850              | -                 | 2 500                                               | 2 500               | 2 500               |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 59 216          | 57 361          | 61 826          | 67 380               | 67 241          | 67 241             | -                 | 71 820                                              | 79 219              | 78 097              |
| Other own revenue                                           | 2   | 276             | 119             | 95              | 69                   | 75              | 75                 | -                 | 78                                                  | 78                  | 78                  |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 59 943          | 59 487          | 65 744          | 70 742               | 72 698          | 72 698             | -                 | 77 724                                              | 85 254              | 84 283              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 10 930          | 10 001          | 9 101           | 12 268               | 11 966          | 11 966             | -                 | 12 854                                              | 13 676              | 14 551              |
| Remuneration of councillors                                 |     | 3 574           | 4 586           | 4 780           | 5 385                | 5 415           | 5 415              | -                 | 5 785                                               | 6 155               | 6 549               |
| Debt impairment                                             | 3   | -               | 385             | 590             | 1 200                | 700             | 700                | -                 | 700                                                 | 741                 | 782                 |
| Depreciation and asset impairment                           | 2   | 3 662           | 3 346           | 6 084           | 7 290                | 8 690           | 8 690              | -                 | 9 750                                               | 9 531               | 10 055              |
| Finance charges                                             |     | 1 084           | 348             | 255             | 275                  | 195             | 195                | -                 | 230                                                 | 244                 | 257                 |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 5 295           | 4 900           | 4 619           | 4 535                | 4 285           | 4 285              | -                 | 4 790                                               | 5 073               | 5 352               |
| Transfers and grants                                        |     | 16 149          | 5 689           | 2 503           | 1 000                | 800             | 800                | -                 | 1 000                                               | 1 059               | 1 117               |
| Other expenditure                                           | 4,5 | 21 284          | 14 620          | 8 551           | 26 191               | 23 018          | 23 018             | -                 | 19 815                                              | 26 205              | 27 646              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 61 979          | 43 876          | 36 482          | 58 143               | 55 069          | 55 069             | -                 | 54 923                                              | 62 684              | 66 310              |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (2 036)         | 15 611          | 29 262          | 12 599               | 17 629          | 17 629             | -                 | 22 801                                              | 22 571              | 17 973              |
| Contributions recognised - capital                          |     | -               | 20 560          | 21 218          | 38 847               | 34 484          | 34 484             | -                 | 21 401                                              | 32 228              | 33 059              |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | (2 036)         | 36 171          | 50 479          | 51 446               | 52 114          | 52 114             | -                 | 44 202                                              | 54 799              | 51 032              |
| Surplus/(Deficit) after capital transfers and contributions |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (2 036)         | 36 171          | 50 479          | 51 446               | 52 114          | 52 114             | -                 | 44 202                                              | 54 799              | 51 032              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (2 036)         | 36 171          | 50 479          | 51 446               | 52 114          | 52 114             | -                 | 44 202                                              | 54 799              | 51 032              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (2 036)         | 36 171          | 50 479          | 51 446               | 52 114          | 52 114             | -                 | 44 202                                              | 54 799              | 51 032              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Umtshezi(KZN234) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Gazwazi-Tatar: Omishez(RZ.NZ34) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                 | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| Revenue By Source                                                                                                                                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                              | 2   | 33 738          | 35 131          | 38 106          | 43 102               | 48 102          | 48 102             | -                 | 54 206                                              | 57 459              | 60 906              |
| Property rates - penalties and collection charges                                                                                                                           |     | 6 239           | 5 262           | 5 598           | 5 847                | 5 847           | 5 847              | -                 | 6 198                                               | 6 570               | 6 964               |
| Service charges - electricity revenue                                                                                                                                       | 2   | 121 166         | 141 630         | 158 003         | 179 083              | 176 083         | 176 083            | -                 | 188 937                                             | 202 730             | 217 529             |
| Service charges - water revenue                                                                                                                                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                            | 2   | 5 348           | 5 788           | 5 353           | 7 054                | 7 054           | 7 054              | -                 | 7 478                                               | 7 926               | 8 402               |
| Service charges - other                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                          |     | 408             | 435             | 387             | 232                  | 309             | 309                | -                 | 490                                                 | 519                 | 550                 |
| Interest earned - external investments                                                                                                                                      |     | -               | -               | -               | 500                  | 733             | 733                | -                 | 2 211                                               | 2 344               | 2 484               |
| Interest earned - outstanding debtors                                                                                                                                       |     | 1 069           | 1 729           | 2 261           | 277                  | 380             | 380                | -                 | 1 912                                               | 2 027               | 2 148               |
| Dividends received                                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                       |     | 201             | 196             | 46              | 317                  | 267             | 267                | -                 | 122                                                 | 129                 | 137                 |
| Licences and permits                                                                                                                                                        |     | 4 239           | 4 687           | 4 705           | 5 132                | 5 814           | 5 814              | -                 | 5 440                                               | 5 767               | 6 113               |
| Agency services                                                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                          |     | 24 727          | 30 694          | 36 202          | 39 040               | 39 322          | 39 322             | -                 | 45 778                                              | 55 317              | 58 072              |
| Other own revenue                                                                                                                                                           | 2   | 2 469           | 3 588           | 2 833           | 2 928                | 3 942           | 3 942              | -                 | 3 649                                               | 3 868               | 4 100               |
| Gains on disposal of PPE                                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)                                                                                                                   |     | 199 604         | 229 140         | 253 494         | 283 513              | 287 854         | 287 854            | -                 | 316 421                                             | 344 654             | 367 405             |
| Expenditure By Type                                                                                                                                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                      | 2   | 50 340          | 56 391          | 62 101          | 64 014               | 64 019          | 64 019             | -                 | 67 946                                              | 72 294              | 76 921              |
| Remuneration of councillors                                                                                                                                                 |     | 3 673           | 4 360           | 4 601           | 5 268                | 5 742           | 5 742              | -                 | 5 908                                               | 6 369               | 6 866               |
| Debt impairment                                                                                                                                                             | 3   | 2 789           | 12 882          | 6 460           | 12 000               | 12 000          | 12 000             | -                 | 8 533                                               | 9 028               | 9 552               |
| Depreciation and asset impairment                                                                                                                                           | 2   | 38 677          | 32 732          | 31 515          | 35 000               | 35 000          | 35 000             | -                 | 37 030                                              | 39 178              | 41 450              |
| Finance charges                                                                                                                                                             |     | 1 012           | 953             | 814             | 3 494                | 3 494           | 3 494              | -                 | 1 392                                               | 1 473               | 1 558               |
| Bulk purchases                                                                                                                                                              | 2   | 92 582          | 113 865         | 129 227         | 139 875              | 137 875         | 137 875            | -                 | 148 988                                             | 160 996             | 173 973             |
| Other Materials                                                                                                                                                             | 8   | 3 142           | 8 152           | 8 961           | 11 428               | 11 428          | 11 428             | -                 | 11 856                                              | 12 544              | 13 271              |
| Contracted services                                                                                                                                                         |     | 2 987           | 3 997           | 11 223          | 8 800                | 10 300          | 10 300             | -                 | 10 906                                              | 11 539              | 12 208              |
| Transfers and grants                                                                                                                                                        |     | -               | 25 843          | 1 165           | 7 069                | 7 069           | 7 069              | -                 | 8 537                                               | 8 998               | 9 484               |
| Other expenditure                                                                                                                                                           | 4,5 | 19 922          | 23 701          | 27 590          | 26 977               | 34 046          | 34 046             | -                 | 34 093                                              | 35 934              | 37 874              |
| Loss on disposal of PPE                                                                                                                                                     |     | 33              | 2               | 845             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                                                                                                                                           |     | 215 157         | 282 878         | 284 502         | 313 925              | 320 973         | 320 973            | -                 | 335 189                                             | 358 352             | 383 156             |
| Surplus/(Deficit)                                                                                                                                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                              | 6   | (15 553)        | (53 738)        | (31 008)        | (30 412)             | (33 119)        | (33 119)           | -                 | (18 768)                                            | (13 698)            | (15 751)            |
| Contributions recognised - capital                                                                                                                                          |     | 20 321          | 15 811          | 30 691          | 23 161               | 41 086          | 41 086             | -                 | 28 615                                              | 28 090              | 28 721              |
| Contributed assets                                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions                                                                                                                 |     | 4 768           | (37 927)        | (317)           | (7 251)              | 7 967           | 7 967              | -                 | 9 847                                               | 14 392              | 12 970              |
| Taxation                                                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                                                                                                                                            |     | 4 768           | (37 927)        | (317)           | (7 251)              | 7 967           | 7 967              | -                 | 9 847                                               | 14 392              | 12 970              |
| Attributable to minorities                                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality                                                                                                                              |     | 4 768           | (37 927)        | (317)           | (7 251)              | 7 967           | 7 967              | -                 | 9 847                                               | 14 392              | 12 970              |
| Share of surplus/ (deficit) of associate                                                                                                                                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                                                                                                                                              |     | 4 768           | (37 927)        | (317)           | (7 251)              | 7 967           | 7 967              | -                 | 9 847                                               | 14 392              | 12 970              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Okhahlamba(KZN235) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 8 792           | 11 927          | 15 183          | 22 073               | 30 212          | 30 212             | -                 | 27 566                                              | 29 070              | 30 657              |
| Property rates - penalties and collection charges           |     | 1 597           | 1 978           | 2 470           | 1 716                | 1 716           | 1 716              | -                 | 1 823                                               | 1 921               | 2 025               |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 516             | 500             | 355             | -                    | 344             | 344                | -                 | 365                                                 | 385                 | 406                 |
| Service charges - other                                     |     | -               | -               | -               | 346                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 61              | 42              | 22              | 50                   | 50              | 50                 | -                 | 10                                                  | 11                  | 11                  |
| Interest earned - external investments                      |     | 903             | 1 462           | 2 535           | 1 399                | 1 399           | 1 399              | -                 | 2 000                                               | 3 557               | 3 749               |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 229             | 213             | 151             | 322                  | 322             | 322                | -                 | 350                                                 | 369                 | 389                 |
| Licences and permits                                        |     | -               | -               | -               | -                    | 150             | 150                | -                 | 263                                                 | 277                 | 292                 |
| Agency services                                             |     | 405             | 508             | 614             | -                    | 2 370           | 2 370              | -                 | 861                                                 | 907                 | 956                 |
| Transfers recognised - operational                          |     | 48 222          | 57 908          | 67 627          | 73 652               | 73 902          | 73 902             | -                 | 84 307                                              | 102 017             | 98 089              |
| Other own revenue                                           | 2   | 2 915           | 419             | 787             | 3 268                | 6 400           | 6 400              | -                 | 16 170                                              | 324                 | 341                 |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | 250             | 250                | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 63 639          | 74 958          | 89 744          | 102 825              | 117 117         | 117 117            | -                 | 133 714                                             | 138 838             | 136 915             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 19 825          | 22 453          | 27 712          | 32 024               | 35 817          | 35 817             | -                 | 39 011                                              | 41 484              | 44 483              |
| Remuneration of councillors                                 |     | 5 259           | 6 333           | 6 783           | 6 979                | 7 614           | 7 614              | -                 | 7 154                                               | 7 612               | 8 099               |
| Debt impairment                                             | 3   | 2 887           | 4 886           | 3 437           | 4 070                | 8 300           | 8 300              | -                 | 4 322                                               | 4 556               | 4 802               |
| Depreciation and asset impairment                           | 2   | 5 039           | 4 478           | 5 117           | 14 080               | 12 000          | 12 000             | -                 | 12 230                                              | 21 770              | 22 946              |
| Finance charges                                             |     | 911             | 679             | 417             | 1 018                | 982             | 982                | -                 | 2 298                                               | 2 025               | 1 642               |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | 589                  | 572             | 572                | -                 | 694                                                 | 731                 | 771                 |
| Contracted services                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | 2 871                                               | 3 026               | 3 189               |
| Transfers and grants                                        |     | -               | -               | -               | -                    | 2 000           | 2 000              | -                 | 7 237                                               | 7 628               | 8 040               |
| Other expenditure                                           | 4,5 | 27 637          | 22 299          | 28 626          | 40 065               | 50 864          | 50 864             | -                 | 39 295                                              | 40 250              | 42 958              |
| Loss on disposal of PPE                                     |     | -               | -               | 1 241           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 61 559          | 61 129          | 73 333          | 98 825               | 118 149         | 118 149            | -                 | 115 112                                             | 129 082             | 136 929             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 2 080           | 13 829          | 16 411          | 4 000                | (1 033)         | (1 033)            | -                 | 18 602                                              | 9 756               | (14)                |
| Contributions recognised - capital                          |     | 6 662           | 20 610          | 34 733          | 31 210               | 31 210          | 31 210             | -                 | 32 537                                              | 39 689              | 40 783              |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 8 742           | 34 439          | 51 144          | 35 210               | 30 177          | 30 177             | -                 | 51 139                                              | 49 445              | 40 769              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 8 742           | 34 439          | 51 144          | 35 210               | 30 177          | 30 177             | -                 | 51 139                                              | 49 445              | 40 769              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 8 742           | 34 439          | 51 144          | 35 210               | 30 177          | 30 177             | -                 | 51 139                                              | 49 445              | 40 769              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 8 742           | 34 439          | 51 144          | 35 210               | 30 177          | 30 177             | -                 | 51 139                                              | 49 445              | 40 769              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Imbabazane(KZN236) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 2 851           | 4 792           | 6 316           | 7 263                | 7 263           | 7 263              | -                 | 7 627                                               | 9 010               | 10 512              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 36              | 51              | 111             | 163                  | 163             | 163                | -                 | 101                                                 | 111                 | 123                 |
| Interest earned - external investments                      |     | 1 052           | 990             | 1 858           | 1 170                | 1 850           | 1 850              | -                 | 2 100                                               | 2 247               | 2 404               |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | 3                    | 3               | 3                  | -                 | 3                                                   | 3                   | 4                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | 2               | 5               | 20                   | 5               | 5                  | -                 | 5                                                   | 6                   | 6                   |
| Licences and permits                                        |     | -               | 1               | 1               | 1                    | 1               | 1                  | -                 | 1                                                   | 1                   | 1                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 49 693          | 59 853          | 66 544          | 73 438               | 73 250          | 73 250             | -                 | 78 416                                              | 88 399              | 87 135              |
| Other own revenue                                           | 2   | 170             | 285             | 2 515           | 4 163                | 11 084          | 11 084             | -                 | 272                                                 | 288                 | 306                 |
| Gains on disposal of PPE                                    |     | -               | 209             | 31              | 200                  | 150             | 150                | -                 | 300                                                 | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 53 802          | 66 181          | 77 381          | 86 422               | 93 770          | 93 770             | -                 | 88 826                                              | 100 066             | 100 490             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 12 896          | 13 692          | 18 713          | 27 082               | 21 454          | 21 454             | -                 | 26 910                                              | 28 632              | 30 465              |
| Remuneration of councillors                                 |     | 4 246           | 5 563           | 5 997           | 6 338                | 6 400           | 6 400              | -                 | 6 765                                               | 7 184               | 7 630               |
| Debt impairment                                             | 3   | -               | -               | -               | 200                  | 2 700           | 2 700              | -                 | 840                                                 | 790                 | 742                 |
| Depreciation and asset impairment                           | 2   | 4 404           | 4 891           | 4 733           | 6 532                | 6 262           | 6 262              | -                 | 6 621                                               | 7 018               | 7 439               |
| Finance charges                                             |     | 31              | 37              | 87              | 270                  | 100             | 100                | -                 | 125                                                 | 133                 | 140                 |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | 2 307           | 2 647           | 3 589           | 6 362                | 7 012           | 7 012              | -                 | 7 150                                               | 7 579               | 8 034               |
| Contracted services                                         |     | 2 973           | 3 383           | 1 698           | 4 621                | 4 160           | 4 160              | -                 | 4 160                                               | 4 380               | 4 612               |
| Transfers and grants                                        |     | -               | 2 156           | 2 725           | 3 500                | 3 500           | 3 500              | -                 | 3 700                                               | 3 922               | 4 157               |
| Other expenditure                                           | 4,5 | 21 038          | 25 147          | 26 839          | 27 072               | 37 845          | 37 845             | -                 | 29 646                                              | 31 227              | 32 905              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 47 895          | 57 517          | 64 382          | 81 977               | 89 433          | 89 433             | -                 | 85 917                                              | 90 865              | 96 125              |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 5 907           | 8 664           | 12 999          | 4 445                | 4 336           | 4 336              | -                 | 2 908                                               | 9 201               | 4 365               |
| Contributions recognised - capital                          |     | 10 477          | 23 330          | 23 006          | 36 523               | 21 523          | 21 523             | -                 | 22 787                                              | 31 709              | 32 611              |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 16 384          | 31 994          | 36 005          | 40 968               | 25 859          | 25 859             | -                 | 25 695                                              | 40 910              | 36 976              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 16 384          | 31 994          | 36 005          | 40 968               | 25 859          | 25 859             | -                 | 25 695                                              | 40 910              | 36 976              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 16 384          | 31 994          | 36 005          | 40 968               | 25 859          | 25 859             | -                 | 25 695                                              | 40 910              | 36 976              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 16 384          | 31 994          | 36 005          | 40 968               | 25 859          | 25 859             | -                 | 25 695                                              | 40 910              | 36 976              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Uthukela(DC23) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Gazwazi-Tatar, Odukeru[2023] - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                              | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                              | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| Revenue By Source                                                                                                                                                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                           | 2   | 447             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                    | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                          | 2   | 108 314         | 93 551          | 106 162         | 123 813              | 123 813         | 123 813            | -                 | 134 908                                             | 147 050             | 160 285             |
| Service charges - sanitation revenue                                                                                                                                     | 2   | -               | -               | 13 047          | 15 075               | 15 227          | 15 227             | -                 | 16 598                                              | 18 052              | 19 635              |
| Service charges - refuse revenue                                                                                                                                         | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                                                                                                                                   |     | 21 260          | 2 070           | 9 343           | 9 109                | 8 689           | 8 689              | -                 | 9 471                                               | 10 039              | 10 641              |
| Interest earned - outstanding debtors                                                                                                                                    |     | -               | 16 978          | 29 447          | 17 791               | 35 715          | 35 715             | -                 | 35 660                                              | 38 869              | 42 367              |
| Dividends received                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                    | 1   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                       |     | 198 700         | 228 602         | 257 283         | 277 744              | 277 402         | 277 402            | -                 | 306 828                                             | 322 708             | 338 238             |
| Other own revenue                                                                                                                                                        | 2   | 31 065          | 3 020           | 3 600           | 275                  | 1 330           | 1 330              | -                 | 1 372                                               | 1 460               | 1 554               |
| Gains on disposal of PPE                                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)                                                                                                                |     | 359 787         | 344 221         | 418 882         | 443 807              | 462 176         | 462 176            | -                 | 504 837                                             | 538 178             | 572 720             |
| Expenditure By Type                                                                                                                                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                   | 2   | 97 327          | 101 424         | 119 882         | 158 357              | 131 693         | 131 693            | -                 | 160 321                                             | 169 896             | 180 083             |
| Remuneration of councillors                                                                                                                                              |     | 3 719           | 5 502           | 4 792           | 5 612                | 5 611           | 5 611              | -                 | 4 619                                               | 4 896               | 5 190               |
| Debt impairment                                                                                                                                                          | 3   | -               | 16 392          | 244 001         | 20 180               | 70 892          | 70 892             | -                 | 30 452                                              | 33 192              | 36 180              |
| Depreciation and asset impairment                                                                                                                                        | 2   | 26 363          | 26 999          | -               | 35 936               | 35 928          | 35 928             | -                 | 44 689                                              | 47 370              | 50 213              |
| Finance charges                                                                                                                                                          |     | 6 573           | 10 887          | 2 432           | 3 339                | 1 816           | 1 816              | -                 | 1 311                                               | 1 184               | 1 164               |
| Bulk purchases                                                                                                                                                           | 2   | 2 919           | 4 043           | 3 857           | 45 563               | 67 170          | 67 170             | -                 | 6 085                                               | 6 450               | 6 837               |
| Other Materials                                                                                                                                                          | 8   | -               | -               | -               | 18 898               | 18 623          | 18 623             | -                 | 54 450                                              | 50 827              | 54 067              |
| Contracted services                                                                                                                                                      |     | -               | -               | 45 289          | 40 103               | 50 744          | 50 744             | -                 | 37 658                                              | 39 936              | 43 887              |
| Transfers and grants                                                                                                                                                     |     | -               | -               | -               | 6 000                | 6 000           | 6 000              | -                 | 11 900                                              | 19 178              | 14 579              |
| Other expenditure                                                                                                                                                        | 4,5 | 195 124         | -               | 229 122         | 45 053               | 60 884          | 60 884             | -                 | 115 104                                             | 113 700             | 121 747             |
| Loss on disposal of PPE                                                                                                                                                  |     | 184             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                                                                                                                                        |     | 332 209         | 165 248         | 649 376         | 379 042              | 449 362         | 449 362            | -                 | 466 588                                             | 486 629             | 513 946             |
| Surplus/(Deficit)                                                                                                                                                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                           |     | 115 596         | 112 884         | 238 702         | 193 846              | 332 224         | 332 224            | -                 | 209 225                                             | 233 746             | 213 276             |
| Contributions recognised - capital                                                                                                                                       | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions                                                                                                              |     | 143 174         | 291 857         | 8 208           | 258 611              | 345 038         | 345 038            | -                 | 247 474                                             | 285 295             | 272 050             |
| Taxation                                                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                                                                                                                                         |     | 143 174         | 291 857         | 8 208           | 258 611              | 345 038         | 345 038            | -                 | 247 474                                             | 285 295             | 272 050             |
| Attributable to minorities                                                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality                                                                                                                           |     | 143 174         | 291 857         | 8 208           | 258 611              | 345 038         | 345 038            | -                 | 247 474                                             | 285 295             | 272 050             |
| Share of surplus/ (deficit) of associate                                                                                                                                 | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                                                                                                                                           |     | 143 174         | 291 857         | 8 208           | 258 611              | 345 038         | 345 038            | -                 | 247 474                                             | 285 295             | 272 050             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Kwazulu-Natal: Endumeni(KZN241) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 |     | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| R thousands                                                 |     | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| Revenue By Source                                           |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   |     | 41 532          | 47 840          | 40 303          | 43 379               | 43 379          | 43 379             | -                 | 46 018                                              | 48 779              | 51 706              |
| Property rates - penalties and collection charges           |     |     | 6 531           | 5 647           | 6 191           | 6 094                | 6 094           | 6 094              | -                 | 6 672                                               | 6 750               | 7 072               |
| Service charges - electricity revenue                       | 2   |     | 40 000          | 73 250          | 82 430          | 90 079               | 90 079          | 90 079             | -                 | 97 788                                              | 107 538             | 118 283             |
| Service charges - water revenue                             | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   |     | -               | 11 616          | 13 735          | 14 826               | 14 826          | 14 826             | -                 | 16 012                                              | 18 494              | 19 789              |
| Service charges - other                                     |     |     | 37 104          | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     |     | 1 083           | 1 176           | 1 287           | 971                  | 971             | 971                | -                 | 1 974                                               | 2 005               | 2 046               |
| Interest earned - external investments                      |     |     | 976             | 1 956           | 1 958           | 1 900                | 1 900           | 1 900              | -                 | 1 920                                               | 1 950               | 2 100               |
| Interest earned - outstanding debtors                       |     |     | 5               | 5               | 3               | 3                    | 3               | 3                  | -                 | 2                                                   | 2                   | 2                   |
| Dividends received                                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     |     | 1 153           | 289             | 487             | 509                  | 509             | 509                | -                 | 495                                                 | 511                 | 519                 |
| Licences and permits                                        |     |     | 3 509           | 4 087           | 4 288           | 4 153                | 4 153           | 4 153              | -                 | 4 504                                               | 4 602               | 4 653               |
| Agency services                                             |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     |     | 29 998          | 31 292          | 46 379          | 45 697               | 46 084          | 46 084             | -                 | 52 036                                              | 58 265              | 60 499              |
| Other own revenue                                           | 2   |     | 1 396           | 2 659           | 732             | 972                  | 972             | 972                | -                 | 958                                                 | 990                 | 1 024               |
| Gains on disposal of PPE                                    |     |     | 2 311           | 9               | 6 696           | 8 400                | 250             | 250                | -                 | 4 040                                               | 2 080               | 2 120               |
| Total Revenue (excl. capital transfers and contributions)   |     |     | 165 598         | 179 828         | 204 489         | 216 983              | 209 220         | 209 220            | -                 | 232 419                                             | 251 965             | 269 811             |
| Expenditure By Type                                         |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   |     | 60 712          | 61 067          | 72 204          | 82 244               | 80 532          | 80 532             | -                 | 83 530                                              | 89 181              | 94 387              |
| Remuneration of councillors                                 |     |     | 2 542           | 2 711           | 2 928           | 3 148                | 3 148           | 3 148              | -                 | 3 407                                               | 3 645               | 3 864               |
| Debt impairment                                             | 3   |     | (5 275)         | 1 237           | 9 013           | 3 825                | 3 825           | 3 825              | -                 | 6 707                                               | 7 231               | 7 796               |
| Depreciation and asset impairment                           | 2   |     | 6 438           | 8 124           | 9 235           | 10 547               | 10 547          | 10 547             | -                 | 10 539                                              | 11 312              | 12 152              |
| Finance charges                                             |     |     | 2 341           | 2 038           | 1 449           | 1 252                | 1 252           | 1 252              | -                 | 1 028                                               | 790                 | 510                 |
| Bulk purchases                                              | 2   |     | 41 676          | 54 851          | 62 786          | 69 482               | 69 482          | 69 482             | -                 | 73 763                                              | 81 139              | 89 253              |
| Other Materials                                             | 8   |     | 333             | 433             | 334             | 752                  | 823             | 823                | -                 | 388                                                 | 406                 | 428                 |
| Contracted services                                         |     |     | 8 988           | 8 228           | 10 292          | 12 370               | 13 101          | 13 101             | -                 | 13 527                                              | 13 980              | 14 532              |
| Transfers and grants                                        |     |     | 1 413           | 1 820           | 1 434           | 3 872                | 2 472           | 2 472              | -                 | 4 256                                               | 5 339               | 6 274               |
| Other expenditure                                           | 4,5 |     | 37 700          | 38 718          | 33 393          | 33 072               | 34 342          | 34 342             | -                 | 30 869                                              | 30 330              | 33 410              |
| Loss on disposal of PPE                                     |     |     | -               | 1 228           | -               | 482                  | 482             | 482                | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     |     | 156 868         | 180 454         | 203 066         | 221 047              | 220 008         | 220 008            | -                 | 228 015                                             | 243 352             | 262 605             |
| Surplus/(Deficit)                                           |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              |     |     | 7 872           | 10 251          | 12 434          | 13 311               | 13 311          | 13 311             | -                 | 14 383                                              | 14 943              | 15 422              |
| Contributions recognised - capital                          | 6   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     |     | 16 602          | 9 625           | 13 857          | 9 246                | 2 522           | 2 522              | -                 | 18 787                                              | 23 556              | 22 628              |
| Taxation                                                    |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |     | 16 602          | 9 625           | 13 857          | 9 246                | 2 522           | 2 522              | -                 | 18 787                                              | 23 556              | 22 628              |
| Attributable to minorities                                  |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     |     | 16 602          | 9 625           | 13 857          | 9 246                | 2 522           | 2 522              | -                 | 18 787                                              | 23 556              | 22 628              |
| Share of surplus/ (deficit) of associate                    | 7   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     |     | 16 602          | 9 625           | 13 857          | 9 246                | 2 522           | 2 522              | -                 | 18 787                                              | 23 556              | 22 628              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Nquthu(KZN242) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| KwaZulu-Natal: Inqununu (KZN242) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                 | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                              | 2   | 5 990           | 5 872           | 10 292          | 17 400               | 17 400          | 17 400             | -                 | 17 334                                              | 18 270              | 19 293              |
| Property rates - penalties and collection charges                                                                                                                           |     | 739             | 543             | 723             | 383                  | 383             | 383                | -                 | 381                                                 | 402                 | 424                 |
| Service charges - electricity revenue                                                                                                                                       | 2   | 6 223           | 8 375           | 8 579           | -                    | 16 500          | 16 500             | -                 | 15 964                                              | 16 858              | 17 769              |
| Service charges - water revenue                                                                                                                                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                            | 2   | 3 234           | 3 595           | 3 794           | -                    | 3 104           | 3 104              | -                 | 1 347                                               | 1 422               | 1 499               |
| Service charges - other                                                                                                                                                     |     | -               | -               | -               | 19 604               | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                          |     | 527             | 454             | 489             | 512                  | 512             | 512                | -                 | 547                                                 | 582                 | 619                 |
| Interest earned - external investments                                                                                                                                      |     | 529             | 2 255           | 3 716           | 1 046                | 2 996           | 2 996              | -                 | 2 000                                               | 2 130               | 2 268               |
| Interest earned - outstanding debtors                                                                                                                                       |     | -               | -               | -               | 346                  | 346             | 346                | -                 | 345                                                 | 364                 | 384                 |
| Dividends received                                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                       |     | 281             | 161             | 186             | 95                   | 95              | 95                 | -                 | 95                                                  | 110                 | 121                 |
| Licences and permits                                                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                                                             |     | 69              | 72              | 83              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                          |     | 51 208          | 65 224          | 85 636          | 84 643               | 84 643          | 84 643             | -                 | 97 489                                              | 119 773             | 120 229             |
| Other own revenue                                                                                                                                                           | 2   | 406             | 409             | 412             | 473                  | 473             | 473                | -                 | 750                                                 | 791                 | 837                 |
| Gains on disposal of PPE                                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                            |     | <b>69 206</b>   | <b>86 960</b>   | <b>113 909</b>  | <b>124 501</b>       | <b>126 452</b>  | <b>126 452</b>     | <b>-</b>          | <b>136 253</b>                                      | <b>160 702</b>      | <b>163 443</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                      | 2   | 17 015          | 17 301          | 22 277          | 32 614               | 32 614          | 32 614             | -                 | 37 094                                              | 38 861              | 40 959              |
| Remuneration of councillors                                                                                                                                                 |     | 6 051           | 6 795           | 7 338           | 10 130               | 10 130          | 10 130             | -                 | 13 399                                              | 14 150              | 14 914              |
| Debt impairment                                                                                                                                                             | 3   | 1 685           | 2 202           | 2 961           | 2 000                | 2 000           | 2 000              | -                 | 1 000                                               | 1 060               | 1 124               |
| Depreciation and asset impairment                                                                                                                                           | 2   | 4 133           | 4 815           | 5 172           | 5 625                | 5 625           | 5 625              | -                 | 5 500                                               | 5 830               | 6 180               |
| Finance charges                                                                                                                                                             |     | 272             | 192             | 83              | 136                  | 136             | 136                | -                 | 148                                                 | 142                 | 145                 |
| Bulk purchases                                                                                                                                                              | 2   | 9 130           | 11 553          | 13 578          | 16 500               | 16 350          | 16 350             | -                 | 17 000                                              | 17 952              | 18 921              |
| Other Materials                                                                                                                                                             | 8   | 742             | 273             | 351             | 1 252                | 1 252           | 1 252              | -                 | 808                                                 | 1 195               | 1 288               |
| Contracted services                                                                                                                                                         |     | 1 565           | 2 516           | 3 179           | 5 944                | 5 944           | 5 944              | -                 | 6 580                                               | 6 777               | 7 356               |
| Transfers and grants                                                                                                                                                        |     | 3 909           | 2 888           | 13 671          | 4 000                | 4 000           | 4 000              | -                 | 3 000                                               | 3 300               | 3 630               |
| Other expenditure                                                                                                                                                           | 4,5 | 8 350           | 14 238          | 23 057          | 33 265               | 33 265          | 33 265             | -                 | 26 317                                              | 34 820              | 37 319              |
| Loss on disposal of PPE                                                                                                                                                     |     | 139             | -               | 80              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                    |     | <b>52 991</b>   | <b>62 772</b>   | <b>91 746</b>   | <b>111 465</b>       | <b>111 316</b>  | <b>111 316</b>     | <b>-</b>          | <b>110 846</b>                                      | <b>124 086</b>      | <b>131 836</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                              |     | 12 378          | 30 164          | 33 811          | 39 060               | 43 738          | 43 738             | -                 | 80 259                                              | 46 423              | 70 133              |
| Contributions recognised - capital                                                                                                                                          | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                          |     | <b>28 593</b>   | <b>54 352</b>   | <b>55 975</b>   | <b>52 096</b>        | <b>58 874</b>   | <b>58 874</b>      | <b>-</b>          | <b>105 665</b>                                      | <b>83 039</b>       | <b>101 741</b>      |
| Taxation                                                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                     |     | <b>28 593</b>   | <b>54 352</b>   | <b>55 975</b>   | <b>52 096</b>        | <b>58 874</b>   | <b>58 874</b>      | <b>-</b>          | <b>105 665</b>                                      | <b>83 039</b>       | <b>101 741</b>      |
| Attributable to minorities                                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                       |     | <b>28 593</b>   | <b>54 352</b>   | <b>55 975</b>   | <b>52 096</b>        | <b>58 874</b>   | <b>58 874</b>      | <b>-</b>          | <b>105 665</b>                                      | <b>83 039</b>       | <b>101 741</b>      |
| Share of surplus/ (deficit) of associate                                                                                                                                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                       |     | <b>28 593</b>   | <b>54 352</b>   | <b>55 975</b>   | <b>52 096</b>        | <b>58 874</b>   | <b>58 874</b>      | <b>-</b>          | <b>105 665</b>                                      | <b>83 039</b>       | <b>101 741</b>      |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Msinga(KZN244) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Gwazulu Natal, Msinga (KZN244) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures finalised as at 2014/2015) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                               | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                               | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                            | 2   | 441             | 441             | 2 472           | 500                  | 500             | 500                | -                 | 3 702                                               | 761                 | 799                 |
| Property rates - penalties and collection charges                                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                     | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                           | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                      | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                          | 2   | 21              | 21              | 21              | -                    | 23              | 23                 | -                 | 45                                                  | 47                  | 47                  |
| Service charges - other                                                                                                                                                   |     | -               | -               | -               | 23                   | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                        |     | 277             | 267             | 383             | 130                  | 130             | 130                | -                 | 307                                                 | 323                 | 339                 |
| Interest earned - external investments                                                                                                                                    |     | 3 748           | 3 594           | 4 043           | 3 000                | 3 000           | 3 000              | -                 | 3 150                                               | 3 308               | 3 473               |
| Interest earned - outstanding debtors                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                        |     | 46 328          | 59 011          | 69 621          | 97 566               | 97 566          | 97 566             | -                 | 118 035                                             | 123 937             | 130 134             |
| Other own revenue                                                                                                                                                         | 2   | 155             | 399             | 1 631           | 307                  | 307             | 307                | -                 | 157                                                 | 165                 | 174                 |
| Gains on disposal of PPE                                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                          |     | <b>50 970</b>   | <b>63 733</b>   | <b>78 170</b>   | <b>101 526</b>       | <b>101 526</b>  | <b>101 526</b>     | <b>-</b>          | <b>125 396</b>                                      | <b>128 541</b>      | <b>134 966</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                    | 2   | 10 236          | 12 591          | 15 545          | 17 468               | 17 468          | 17 468             | -                 | 26 934                                              | 28 323              | 29 784              |
| Remuneration of councillors                                                                                                                                               |     | 6 467           | 7 525           | 8 084           | 8 667                | 8 667           | 8 667              | -                 | 9 752                                               | 10 051              | 10 553              |
| Debt impairment                                                                                                                                                           | 3   | 454             | 468             | 520             | 550                  | 550             | 550                | -                 | 550                                                 | 550                 | 550                 |
| Depreciation and asset impairment                                                                                                                                         | 2   | 6 268           | 8 230           | 10 868          | 9 816                | 9 816           | 9 816              | -                 | 10 264                                              | 10 767              | 11 295              |
| Finance charges                                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | 315                                                 | 331                 | 347                 |
| Bulk purchases                                                                                                                                                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                                                                                                                                           | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                       |     | 1 729           | 1 394           | 1 575           | 7 345                | 7 345           | 7 345              | -                 | 8 850                                               | 9 293               | 9 757               |
| Transfers and grants                                                                                                                                                      |     | 4 856           | 4 981           | 6 836           | 8 400                | 8 400           | 8 400              | -                 | 8 000                                               | 8 400               | 8 820               |
| Other expenditure                                                                                                                                                         | 4,5 | 38 093          | 37 435          | 36 498          | 43 057               | 43 057          | 43 057             | -                 | 61 865                                              | 64 953              | 68 196              |
| Loss on disposal of PPE                                                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                  |     | <b>68 103</b>   | <b>72 623</b>   | <b>79 925</b>   | <b>95 302</b>        | <b>95 303</b>   | <b>95 303</b>      | <b>-</b>          | <b>126 530</b>                                      | <b>132 667</b>      | <b>139 302</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                  |     | <b>(17 133)</b> | <b>(8 890)</b>  | <b>(1 755)</b>  | <b>6 224</b>         | <b>6 223</b>    | <b>6 223</b>       | <b>-</b>          | <b>(1 134)</b>                                      | <b>(4 126)</b>      | <b>(4 336)</b>      |
| Transfers recognised - capital                                                                                                                                            |     | 38 936          | 35 469          | 32 921          | -                    | 31 844          | 31 844             | -                 | 36 513                                              | 38 339              | 40 256              |
| Contributions recognised - capital                                                                                                                                        | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                        |     | <b>21 803</b>   | <b>26 579</b>   | <b>31 166</b>   | <b>6 224</b>         | <b>38 067</b>   | <b>38 067</b>      | <b>-</b>          | <b>35 379</b>                                       | <b>34 212</b>       | <b>35 919</b>       |
| Taxation                                                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                   |     | <b>21 803</b>   | <b>26 579</b>   | <b>31 166</b>   | <b>6 224</b>         | <b>38 067</b>   | <b>38 067</b>      | <b>-</b>          | <b>35 379</b>                                       | <b>34 212</b>       | <b>35 919</b>       |
| Attributable to minorities                                                                                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                     |     | <b>21 803</b>   | <b>26 579</b>   | <b>31 166</b>   | <b>6 224</b>         | <b>38 067</b>   | <b>38 067</b>      | <b>-</b>          | <b>35 379</b>                                       | <b>34 212</b>       | <b>35 919</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                                  | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                     |     | <b>21 803</b>   | <b>26 579</b>   | <b>31 166</b>   | <b>6 224</b>         | <b>38 067</b>   | <b>38 067</b>      | <b>-</b>          | <b>35 379</b>                                       | <b>34 212</b>       | <b>35 919</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Umvoti(KZN245) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 13 565          | 13 799          | 18 623          | 20 461               | 21 360          | 21 360             | -                 | 22 598                                              | 23 818              | 25 009              |
| Property rates - penalties and collection charges           |     | 1 180           | 1 251           | 1 127           | 1 330                | 1 300           | 1 300              | -                 | 1 551                                               | 1 629               | 1 710               |
| Service charges - electricity revenue                       | 2   | 34 013          | 42 433          | 48 680          | 52 291               | 54 032          | 54 032             | -                 | 56 539                                              | 59 592              | 62 571              |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 4 726           | 5 290           | 5 534           | 5 790                | 5 975           | 5 975              | -                 | 6 258                                               | 6 596               | 6 952               |
| Service charges - other                                     |     | 317             | 563             | 778             | 872                  | 872             | 872                | -                 | 798                                                 | 841                 | 886                 |
| Rental of facilities and equipment                          |     | 2 998           | 2 819           | 2 881           | 3 032                | 3 005           | 3 005              | -                 | 3 107                                               | 3 275               | 3 452               |
| Interest earned - external investments                      |     | 2 939           | 3 261           | 3 886           | 2 700                | 3 000           | 3 000              | -                 | 3 000                                               | 3 162               | 3 333               |
| Interest earned - outstanding debtors                       |     | 157             | 154             | 170             | 183                  | 172             | 172                | -                 | 180                                                 | 190                 | 200                 |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 325             | 491             | 846             | 804                  | 704             | 704                | -                 | 805                                                 | 848                 | 894                 |
| Licences and permits                                        |     | 2 071           | 1 914           | 1 990           | 2 045                | 1 864           | 1 864              | -                 | 1 955                                               | 2 061               | 2 172               |
| Agency services                                             |     | 925             | 970             | 1 054           | 1 110                | 1 100           | 1 100              | -                 | 1 150                                               | 1 212               | 1 278               |
| Transfers recognised - operational                          |     | 33 543          | 44 951          | 52 018          | 67 053               | 69 521          | 69 521             | -                 | 66 465                                              | 88 639              | 92 991              |
| Other own revenue                                           | 2   | 2 801           | 842             | 288             | 171                  | 81              | 81                 | -                 | 141                                                 | 149                 | 157                 |
| Gains on disposal of PPE                                    |     | 91              | -               | 210             | 10                   | 10              | 10                 | -                 | 10                                                  | 11                  | 11                  |
| Total Revenue (excl. capital transfers and contributions)   |     | 99 650          | 118 738         | 138 085         | 157 853              | 162 996         | 162 996            | -                 | 164 556                                             | 192 021             | 201 615             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 26 264          | 34 672          | 40 809          | 53 005               | 48 015          | 48 015             | -                 | 71 856                                              | 75 736              | 79 826              |
| Remuneration of councillors                                 |     | 4 316           | 4 668           | 6 488           | 6 729                | 7 317           | 7 317              | -                 | 6 320                                               | 6 661               | 7 021               |
| Debt impairment                                             | 3   | 618             | -               | 3 532           | 3 180                | 3 180           | 3 180              | -                 | 4 325                                               | 7 825               | 413                 |
| Depreciation and asset impairment                           | 2   | 16 785          | 16 824          | 17 560          | -                    | 21 251          | 21 251             | -                 | 21 543                                              | 23 988              | 26 974              |
| Finance charges                                             |     | 41              | 23              | 16              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 21 552          | 29 004          | 31 537          | 37 000               | 37 000          | 37 000             | -                 | 41 000                                              | 43 214              | 45 548              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 10 862          | 11 939          | 13 239          | 28 913               | 23 489          | 23 489             | -                 | 13 383                                              | 14 052              | 14 755              |
| Transfers and grants                                        |     | 1 390           | 1 103           | 1 268           | 1 910                | 1 677           | 1 677              | -                 | 42 544                                              | 46 798              | 49 138              |
| Other expenditure                                           | 4,5 | 24 235          | 28 649          | 37 473          | 45 171               | 35 299          | 35 299             | -                 | 25 383                                              | 26 653              | 27 986              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 106 062         | 126 881         | 151 922         | 175 909              | 177 228         | 177 228            | -                 | 226 353                                             | 244 928             | 251 660             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 11 326          | 8 604           | 25 702          | 18 851               | 18 851          | 18 851             | -                 | 40 426                                              | 56 793              | 65 845              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 4 914           | 460             | 11 865          | 795                  | 4 619           | 4 619              | -                 | (21 371)                                            | 3 886               | 15 801              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 4 914           | 460             | 11 865          | 795                  | 4 619           | 4 619              | -                 | (21 371)                                            | 3 886               | 15 801              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 4 914           | 460             | 11 865          | 795                  | 4 619           | 4 619              | -                 | (21 371)                                            | 3 886               | 15 801              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 4 914           | 460             | 11 865          | 795                  | 4 619           | 4 619              | -                 | (21 371)                                            | 3 886               | 15 801              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Umzinyathi(DC24) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| KwaZulu-Natal, Umhlanga (DC24) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2014/10/30) |     |                  |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                               | Ref | 2010/11          | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                               | 1   | Audited Outcome  | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                  |     |                  |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                            | 2   | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges                                                                                                                         |     | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                     | 2   | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                           | 2   | -                | -               | 30 558          | 37 044               | 37 263          | 37 263             | -                 | 45 573                                              | 48 034              | 50 628              |
| Service charges - sanitation revenue                                                                                                                                      | 2   | -                | -               | 10 281          | 10 251               | 10 251          | 10 251             | -                 | 12 192                                              | 12 850              | 13 544              |
| Service charges - refuse revenue                                                                                                                                          | 2   | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                                                                                                                                   |     | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                        |     | 237              | 238             | 321             | 454                  | 224             | 224                | -                 | 230                                                 | 242                 | 255                 |
| Interest earned - external investments                                                                                                                                    |     | 5 742            | 3 434           | 1 840           | 1 583                | 6 574           | 6 574              | -                 | 6 942                                               | 7 317               | 7 712               |
| Interest earned - outstanding debtors                                                                                                                                     |     | -                | -               | 11 931          | 5 500                | 6 714           | 6 714              | -                 | 7 090                                               | 7 473               | 7 876               |
| Dividends received                                                                                                                                                        |     | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                     |     | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                                                                                                                                      |     | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                                                           |     | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                        |     | 146 224          | 232 112         | 296 593         | 196 392              | 196 892         | 196 892            | -                 | 220 188                                             | 219 161             | 242 393             |
| Other own revenue                                                                                                                                                         | 2   | 404              | 641             | 5 233           | 137                  | 467             | 467                | -                 | 575                                                 | 607                 | 639                 |
| Gains on disposal of PPE                                                                                                                                                  |     | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                          |     | <b>152 606</b>   | <b>236 424</b>  | <b>356 757</b>  | <b>251 361</b>       | <b>258 385</b>  | <b>258 385</b>     | <b>-</b>          | <b>292 790</b>                                      | <b>295 684</b>      | <b>323 048</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                |     |                  |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                    | 2   | 22 722           | 32 024          | 42 348          | 103 612              | 88 912          | 88 912             | -                 | 99 957                                              | 118 855             | 115 941             |
| Remuneration of councillors                                                                                                                                               |     | 2 086            | 3 274           | 3 377           | 3 306                | 3 968           | 3 968              | -                 | 3 767                                               | 3 970               | 4 185               |
| Debt impairment                                                                                                                                                           | 3   | -                | -               | -               | 15 957               | 29 934          | 29 934             | -                 | 31 610                                              | 33 317              | 35 116              |
| Depreciation and asset impairment                                                                                                                                         | 2   | 3 661            | 3 833           | 5 087           | 12 481               | 12 481          | 12 481             | -                 | 90 415                                              | 95 297              | 100 443             |
| Finance charges                                                                                                                                                           |     | -                | 1               | -               | 8 392                | 9 715           | 9 715              | -                 | 13 583                                              | 4 506               | -                   |
| Bulk purchases                                                                                                                                                            | 2   | -                | -               | -               | 14 148               | 14 600          | 14 600             | -                 | 15 417                                              | 16 250              | 17 127              |
| Other Materials                                                                                                                                                           | 8   | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                       |     | -                | 120 198         | 11 899          | 12 470               | 50 400          | 50 400             | -                 | 70 984                                              | 74 817              | 78 857              |
| Transfers and grants                                                                                                                                                      |     | 156 484          | 112 056         | 150 598         | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                         | 4,5 | 148 829          | 23 997          | 183 577         | 74 585               | 130 461         | 130 461            | -                 | 85 827                                              | 89 296              | 93 804              |
| Loss on disposal of PPE                                                                                                                                                   |     | -                | 194             | 136             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                  |     | <b>333 782</b>   | <b>295 578</b>  | <b>397 021</b>  | <b>244 951</b>       | <b>340 471</b>  | <b>340 471</b>     | <b>-</b>          | <b>411 560</b>                                      | <b>436 308</b>      | <b>445 474</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                  |     | <b>(181 176)</b> | <b>(59 154)</b> | <b>(40 264)</b> | <b>6 410</b>         | <b>(82 086)</b> | <b>(82 086)</b>    | <b>-</b>          | <b>(118 770)</b>                                    | <b>(140 624)</b>    | <b>(122 426)</b>    |
| Transfers recognised - capital                                                                                                                                            |     | 133 369          | 161 942         | 196 447         | 244 087              | 244 087         | 244 087            | -                 | 348 917                                             | 530 760             | 292 614             |
| Contributions recognised - capital                                                                                                                                        | 6   | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                        |     | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                        |     | <b>(47 807)</b>  | <b>102 788</b>  | <b>156 183</b>  | <b>250 497</b>       | <b>162 001</b>  | <b>162 001</b>     | <b>-</b>          | <b>230 147</b>                                      | <b>390 136</b>      | <b>170 188</b>      |
| Taxation                                                                                                                                                                  |     | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                   |     | <b>(47 807)</b>  | <b>102 788</b>  | <b>156 183</b>  | <b>250 497</b>       | <b>162 001</b>  | <b>162 001</b>     | <b>-</b>          | <b>230 147</b>                                      | <b>390 136</b>      | <b>170 188</b>      |
| Attributable to minorities                                                                                                                                                |     | -                | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                     |     | <b>(47 807)</b>  | <b>102 788</b>  | <b>156 183</b>  | <b>250 497</b>       | <b>162 001</b>  | <b>162 001</b>     | <b>-</b>          | <b>230 147</b>                                      | <b>390 136</b>      | <b>170 188</b>      |
| Share of surplus/ (deficit) of associate                                                                                                                                  | 7   | (19 867)         | (21 647)        | 43 868          | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                     |     | <b>(67 674)</b>  | <b>81 142</b>   | <b>200 051</b>  | <b>250 497</b>       | <b>162 001</b>  | <b>162 001</b>     | <b>-</b>          | <b>230 147</b>                                      | <b>390 136</b>      | <b>170 188</b>      |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Newcastle(KZN252) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Table A- Budget Framework Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2024 (Figures in millions of R2) |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                     |                     |
|--------------------------------------------------------------------------------------------------------------------------------|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                    | Ref | 2010/11          | 2011/12          | 2012/13          | Current year 2013/14 |                  |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                    | 1   | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                       |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                 | 2   | 152 387          | 157 893          | 165 197          | 186 121              | 186 121          | 186 121            | -                 | 242 670                                             | 259 657             | 277 833             |
| Property rates - penalties and collection charges                                                                              |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                          | 2   | 326 993          | -                | 437 311          | 567 581              | 567 581          | 567 581            | -                 | 609 525                                             | 660 601             | 712 690             |
| Service charges - water revenue                                                                                                | 2   | 150 788          | -                | 135 209          | 153 604              | 153 604          | 153 604            | -                 | 164 356                                             | 175 861             | 188 172             |
| Service charges - sanitation revenue                                                                                           | 2   | 69 480           | -                | 78 637           | 84 382               | 84 382           | 84 382             | -                 | 90 288                                              | 96 608              | 103 371             |
| Service charges - refuse revenue                                                                                               | 2   | 55 413           | -                | 64 070           | 68 645               | 68 645           | 68 645             | -                 | 73 450                                              | 78 591              | 84 093              |
| Service charges - other                                                                                                        |     | 3 081            | 683 860          | 3 191            | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                             |     | 2 652            | 5 703            | 3 677            | 5 890                | 5 890            | 5 890              | -                 | 6 479                                               | 7 126               | 7 839               |
| Interest earned - external investments                                                                                         |     | 25 091           | 23 125           | 94 281           | 17 436               | 16 872           | 16 872             | -                 | 16 872                                              | 16 872              | 16 872              |
| Interest earned - outstanding debtors                                                                                          |     | -                | -                | -                | 30 000               | 7 599            | 7 599              | -                 | 8 131                                               | 8 700               | 9 309               |
| Dividends received                                                                                                             |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                          |     | 2 872            | 1 572            | 2 597            | 2 570                | 2 570            | 2 570              | -                 | 2 827                                               | 3 110               | 3 421               |
| Licences and permits                                                                                                           |     | -                | -                | -                | 3                    | 3                | 3                  | -                 | 3                                                   | 4                   | 4                   |
| Agency services                                                                                                                |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                             |     | 259 692          | 353 567          | 367 927          | 290 201              | 298 652          | 298 652            | -                 | 298 618                                             | 309 009             | 309 730             |
| Other own revenue                                                                                                              | 2   | 15 674           | 213 261          | 11 416           | 7 918                | 11 189           | 11 189             | -                 | 13 142                                              | 15 392              | 14 893              |
| Gains on disposal of PPE                                                                                                       |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                               |     | <b>1 064 122</b> | <b>1 438 982</b> | <b>1 363 513</b> | <b>1 414 350</b>     | <b>1 403 108</b> | <b>1 403 108</b>   | <b>-</b>          | <b>1 526 362</b>                                    | <b>1 631 532</b>    | <b>1 728 226</b>    |
| <b>Expenditure By Type</b>                                                                                                     |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                         | 2   | 189 472          | 230 601          | 251 157          | 294 261              | 375 510          | 375 510            | -                 | 399 663                                             | 423 745             | 448 662             |
| Remuneration of councillors                                                                                                    |     | 14 786           | 16 193           | 17 225           | 19 030               | 16 779           | 16 779             | -                 | 18 121                                              | 19 571              | 21 136              |
| Debt impairment                                                                                                                | 3   | 174 137          | -                | 279 062          | 90 149               | 90 149           | 90 149             | -                 | 296 728                                             | 317 499             | 339 724             |
| Depreciation and asset impairment                                                                                              | 2   | 221 236          | 219 845          | 260 083          | 229 489              | 293 328          | 293 328            | -                 | 238 002                                             | 238 002             | 208 198             |
| Finance charges                                                                                                                |     | 5 867            | 6 650            | 7 300            | 16 366               | 10 430           | 10 430             | -                 | 22 158                                              | 27 105              | 27 105              |
| Bulk purchases                                                                                                                 | 2   | 283 223          | 349 411          | 383 643          | 400 000              | 400 000          | 400 000            | -                 | 432 240                                             | 467 079             | 504 725             |
| Other Materials                                                                                                                | 8   | -                | -                | -                | 2 411                | 3 234            | 3 234              | -                 | 3 557                                               | 3 050               | 3 162               |
| Contracted services                                                                                                            |     | 12 229           | 17 531           | 26 091           | 129 328              | 62 173           | 62 173             | -                 | 161 322                                             | 124 017             | 127 914             |
| Transfers and grants                                                                                                           |     | -                | -                | -                | -                    | -                | -                  | -                 | 54 913                                              | 58 394              | 62 123              |
| Other expenditure                                                                                                              | 4,5 | 340 659          | 232 937          | 308 616          | 322 427              | 317 870          | 317 870            | -                 | 231 765                                             | 219 280             | 225 654             |
| Loss on disposal of PPE                                                                                                        |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                       |     | <b>1 241 609</b> | <b>1 073 168</b> | <b>1 533 177</b> | <b>1 503 460</b>     | <b>1 569 471</b> | <b>1 569 471</b>   | <b>-</b>          | <b>1 858 469</b>                                    | <b>1 897 742</b>    | <b>1 968 403</b>    |
| <b>Surplus/(Deficit)</b>                                                                                                       |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                 | 6   | 64 550           | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                                                                                             |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                             |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                             |     | <b>(112 937)</b> | <b>365 814</b>   | <b>(169 664)</b> | <b>(89 110)</b>      | <b>(166 363)</b> | <b>(166 363)</b>   | <b>-</b>          | <b>(332 107)</b>                                    | <b>(266 210)</b>    | <b>(240 177)</b>    |
| Taxation                                                                                                                       |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                        |     | <b>(112 937)</b> | <b>365 814</b>   | <b>(169 664)</b> | <b>(89 110)</b>      | <b>(166 363)</b> | <b>(166 363)</b>   | <b>-</b>          | <b>(332 107)</b>                                    | <b>(266 210)</b>    | <b>(240 177)</b>    |
| Attributable to minorities                                                                                                     |     | -                | (112 405)        | (113 877)        | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                          |     | <b>(112 937)</b> | <b>253 409</b>   | <b>(283 541)</b> | <b>(89 110)</b>      | <b>(166 363)</b> | <b>(166 363)</b>   | <b>-</b>          | <b>(332 107)</b>                                    | <b>(266 210)</b>    | <b>(240 177)</b>    |
| Share of surplus/ (deficit) of associate                                                                                       | 7   | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                          |     | <b>(112 937)</b> | <b>253 409</b>   | <b>(283 541)</b> | <b>(89 110)</b>      | <b>(166 363)</b> | <b>(166 363)</b>   | <b>-</b>          | <b>(332 107)</b>                                    | <b>(266 210)</b>    | <b>(240 177)</b>    |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: eMahlangueni(KZN253) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| KwaZulu-Natal: eMalaheni (KZN233) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/2015) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                  | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                  | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                               | 2   | 5 968           | 8 902           | 10 255          | 10 854               | 12 571          | 12 571             | -                 | 12 660                                              | 13 343              | 14 064              |
| Property rates - penalties and collection charges                                                                                                                            |     | 178             | 1 010           | 1 644           | 1 953                | 1 953           | 1 953              | -                 | 2 066                                               | 2 177               | 2 295               |
| Service charges - electricity revenue                                                                                                                                        | 2   | 8 502           | 9 805           | 10 463          | 11 722               | 11 722          | 11 722             | -                 | 12 027                                              | 12 911              | 13 861              |
| Service charges - water revenue                                                                                                                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                         | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                             | 2   | 1 091           | 1 193           | 1 266           | 1 327                | 1 327           | 1 327              | -                 | 1 394                                               | 1 469               | 1 548               |
| Service charges - other                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                           |     | 1 347           | 1 183           | 1 033           | 1 017                | 1 210           | 1 210              | -                 | 1 497                                               | 1 578               | 1 663               |
| Interest earned - external investments                                                                                                                                       |     | 513             | 658             | 864             | 917                  | 1 017           | 1 017              | -                 | 1 078                                               | 1 136               | 1 198               |
| Interest earned - outstanding debtors                                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                        |     | 165             | 116             | 97              | 66                   | 66              | 66                 | -                 | 101                                                 | 107                 | 112                 |
| Licences and permits                                                                                                                                                         |     | 756             | 740             | 1 248           | 1 020                | 1 020           | 1 020              | -                 | 1 270                                               | 1 339               | 1 411               |
| Agency services                                                                                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                           |     | 11 278          | 17 728          | 16 766          | 19 881               | 24 381          | 24 381             | -                 | 29 862                                              | 34 627              | 35 284              |
| Other own revenue                                                                                                                                                            | 2   | 1 117           | 1 819           | 958             | 1 260                | 1 141           | 1 141              | -                 | 1 295                                               | 1 364               | 1 438               |
| Gains on disposal of PPE                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                             |     | <b>30 913</b>   | <b>43 154</b>   | <b>44 594</b>   | <b>50 017</b>        | <b>56 408</b>   | <b>56 408</b>      | <b>-</b>          | <b>63 249</b>                                       | <b>70 051</b>       | <b>72 874</b>       |
| <b>Expenditure By Type</b>                                                                                                                                                   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                       | 2   | 12 580          | 14 292          | 14 004          | 19 709               | 16 118          | 16 118             | -                 | 21 766                                              | 23 274              | 24 847              |
| Remuneration of councillors                                                                                                                                                  |     | 1 183           | 1 472           | 1 691           | 1 794                | 1 868           | 1 868              | -                 | 1 949                                               | 2 081               | 2 222               |
| Debt impairment                                                                                                                                                              | 3   | 1 047           | 5 306           | 2 111           | 1 000                | 2 000           | 2 000              | -                 | 2 000                                               | 2 108               | 2 222               |
| Depreciation and asset impairment                                                                                                                                            | 2   | 5 472           | 16 089          | 3 822           | 6 578                | 6 578           | 6 578              | -                 | 5 008                                               | 5 085               | 5 106               |
| Finance charges                                                                                                                                                              |     | 119             | 172             | 108             | 150                  | 105             | 105                | -                 | 171                                                 | 180                 | 190                 |
| Bulk purchases                                                                                                                                                               | 2   | 6 143           | 9 268           | 8 412           | 10 211               | 10 211          | 10 211             | -                 | 11 034                                              | 11 983              | 13 013              |
| Other Materials                                                                                                                                                              | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                          |     | -               | -               | 1 229           | 100                  | 1 272           | 1 272              | -                 | 1 346                                               | 1 437               | 1 535               |
| Transfers and grants                                                                                                                                                         |     | 2 089           | 2 718           | 2 831           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                            | 4,5 | 4 022           | 5 578           | 8 580           | 17 067               | 23 643          | 23 643             | -                 | 26 280                                              | 30 815              | 31 032              |
| Loss on disposal of PPE                                                                                                                                                      |     | -               | 10              | 0               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                     |     | <b>32 655</b>   | <b>54 905</b>   | <b>42 788</b>   | <b>56 609</b>        | <b>61 795</b>   | <b>61 795</b>      | <b>-</b>          | <b>69 553</b>                                       | <b>76 963</b>       | <b>80 167</b>       |
| <b>Surplus/(Deficit)</b>                                                                                                                                                     |     | <b>(1 742)</b>  | <b>(11 751)</b> | <b>1 806</b>    | <b>(6 592)</b>       | <b>(5 387)</b>  | <b>(5 387)</b>     | <b>-</b>          | <b>(6 303)</b>                                      | <b>(6 912)</b>      | <b>(7 293)</b>      |
| Transfers recognised - capital                                                                                                                                               |     | 4 279           | 5 178           | 7 609           | 9 932                | 9 932           | 9 932              | -                 | 9 050                                               | 9 227               | 9 431               |
| Contributions recognised - capital                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                           |     | <b>2 537</b>    | <b>(6 573)</b>  | <b>9 415</b>    | <b>3 340</b>         | <b>4 545</b>    | <b>4 545</b>       | <b>-</b>          | <b>2 747</b>                                        | <b>2 315</b>        | <b>2 138</b>        |
| Taxation                                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                      |     | <b>2 537</b>    | <b>(6 573)</b>  | <b>9 415</b>    | <b>3 340</b>         | <b>4 545</b>    | <b>4 545</b>       | <b>-</b>          | <b>2 747</b>                                        | <b>2 315</b>        | <b>2 138</b>        |
| Attributable to minorities                                                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                        |     | <b>2 537</b>    | <b>(6 573)</b>  | <b>9 415</b>    | <b>3 340</b>         | <b>4 545</b>    | <b>4 545</b>       | <b>-</b>          | <b>2 747</b>                                        | <b>2 315</b>        | <b>2 138</b>        |
| Share of surplus/ (deficit) of associate                                                                                                                                     | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                        |     | <b>2 537</b>    | <b>(6 573)</b>  | <b>9 415</b>    | <b>3 340</b>         | <b>4 545</b>    | <b>4 545</b>       | <b>-</b>          | <b>2 747</b>                                        | <b>2 315</b>        | <b>2 138</b>        |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Dannhauser(KZN254) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 7 831           | 8 154           | 8 693           | 9 363                | 7 932           | 7 932              | -                 | 9 519                                               | 10 033              | 10 575              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | 50              | 50                 | -                 | 160                                                 | 169                 | 178                 |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 755             | 755             | 826             | -                    | 906             | 906                | -                 | 951                                                 | 1 002               | 1 056               |
| Service charges - other                                     |     | -               | -               | -               | 906                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 201             | 104             | 128             | -                    | 113             | 113                | -                 | 118                                                 | 125                 | 192                 |
| Interest earned - external investments                      |     | 1 175           | 1 084           | 1 048           | 1 316                | 1 316           | 1 316              | -                 | 1 610                                               | 1 697               | 1 789               |
| Interest earned - outstanding debtors                       |     | 70              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 172             | 157             | 282             | -                    | 500             | 500                | -                 | 701                                                 | 738                 | 779                 |
| Licences and permits                                        |     | 1 132           | 1 156           | 1 211           | -                    | 2 150           | 2 150              | -                 | 1 500                                               | 1 581               | 1 650               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 53 741          | 66 452          | 71 908          | 57 046               | 60 246          | 60 246             | -                 | 64 513                                              | 78 733              | 78 950              |
| Other own revenue                                           | 2   | 354             | 368             | 566             | 5 100                | 16 593          | 16 593             | -                 | 12 091                                              | 7 739               | 8 195               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 65 432          | 78 231          | 84 662          | 73 731               | 89 806          | 89 806             | -                 | 91 164                                              | 101 817             | 103 365             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 12 063          | 14 401          | 14 698          | 21 584               | 20 364          | 20 364             | -                 | 28 241                                              | 29 931              | 31 851              |
| Remuneration of councillors                                 |     | 4 089           | 4 344           | 4 357           | 5 412                | 5 828           | 5 828              | -                 | 6 555                                               | 6 930               | 7 312               |
| Debt impairment                                             | 3   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 21 661          | 22 856          | 25 349          | 1 874                | 1 874           | 1 874              | -                 | 2 000                                               | 2 108               | 3 222               |
| Finance charges                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | -                    | 4 594           | 4 594              | -                 | 4 295                                               | 4 528               | 4 772               |
| Contracted services                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | 16 698          | 11 182          | 3 317           | -                    | 60 394          | 60 394             | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 25 804          | 40 737          | 28 670          | 22 771               | 32 511          | 32 511             | -                 | 29 879                                              | 32 947              | 34 741              |
| Loss on disposal of PPE                                     |     | -               | 122             | 141             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 80 314          | 93 641          | 76 532          | 51 641               | 125 564         | 125 564            | -                 | 70 971                                              | 76 444              | 81 898              |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | -               | -               | 54 528               | 43 800          | 43 800             | -                 | 30 422                                              | 31 240              | 22 024              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | 29 165          | 29 165             | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (14 882)        | (15 411)        | 8 130           | 76 618               | 37 207          | 37 207             | -                 | 50 615                                              | 56 613              | 43 491              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (14 882)        | (15 411)        | 8 130           | 76 618               | 37 207          | 37 207             | -                 | 50 615                                              | 56 613              | 43 491              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (14 882)        | (15 411)        | 8 130           | 76 618               | 37 207          | 37 207             | -                 | 50 615                                              | 56 613              | 43 491              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (14 882)        | (15 411)        | 8 130           | 76 618               | 37 207          | 37 207             | -                 | 50 615                                              | 56 613              | 43 491              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Kwazulu-Natal: Amajuba(DC25) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | 14 892               | 10 696          | 10 696             | -                 | 14 892                                              | 15 771              | 16 638              |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | 1 763           | 1 763              | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | -               | -               | 364             | -                    | -               | -                  | -                 | 385                                                 | 408                 | 430                 |
| Interest earned - external investments                      |     | 1 849           | 970             | 2 255           | 750                  | 300             | 300                | -                 | -                                                   | -                   | -                   |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | 1 616           | 1 616              | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 128 055         | 126 749         | 177 362         | 110 684              | 110 684         | 110 684            | -                 | 128 302                                             | 128 885             | 136 869             |
| Other own revenue                                           | 2   | 56 813          | 303             | 128             | 200                  | 533             | 533                | -                 | 74                                                  | 78                  | 83                  |
| Gains on disposal of PPE                                    |     | 185             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 186 902         | 128 022         | 180 109         | 126 526              | 125 591         | 125 591            | -                 | 143 653                                             | 145 142             | 154 020             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 35 490          | 38 073          | 40 201          | 64 222               | 65 007          | 65 007             | -                 | 70 950                                              | 75 490              | 79 642              |
| Remuneration of councillors                                 |     | 3 886           | 4 223           | 4 220           | 6 362                | 5 662           | 5 662              | -                 | 5 395                                               | 5 741               | 6 057               |
| Debt impairment                                             | 3   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 4 421           | 5 420           | 8 745           | 1 727                | 2 226           | 2 226              | -                 | 5 162                                               | 5 374               | 5 644               |
| Finance charges                                             |     | 6               | 32              | -               | 1 400                | -               | -                  | -                 | 1 500                                               | 1 800               | 2 000               |
| Bulk purchases                                              | 2   | -               | -               | -               | 2 493                | 4 600           | 4 600              | -                 | 5 000                                               | 6 000               | 7 000               |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 1 263           | 7 031           | 11 091          | 11 215               | 14 176          | 14 176             | -                 | 6 716                                               | 7 847               | 8 167               |
| Transfers and grants                                        |     | -               | -               | 69 793          | -                    | -               | -                  | -                 | 12 434                                              | 5 467               | 5 518               |
| Other expenditure                                           | 4,5 | 152 174         | 35 508          | 55 781          | 37 764               | 33 297          | 33 297             | -                 | 31 303                                              | 33 972              | 36 721              |
| Loss on disposal of PPE                                     |     | -               | 103             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 197 238         | 90 390          | 189 831         | 125 182              | 124 968         | 124 968            | -                 | 138 459                                             | 141 691             | 150 749             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (10 336)        | 37 632          | (9 722)         | 1 344                | 623             | 623                | -                 | 5 194                                               | 3 451               | 3 272               |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | (10 336)        | 37 632          | (9 722)         | 1 344                | 623             | 623                | -                 | 5 194                                               | 3 451               | 3 272               |
| Surplus/(Deficit) after capital transfers and contributions |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Taxation                                                    |     | (10 336)        | 37 632          | (9 722)         | 1 344                | 623             | 623                | -                 | 5 194                                               | 3 451               | 3 272               |
| Surplus/(Deficit) after taxation                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Attributable to minorities                                  |     | (10 336)        | 37 632          | (9 722)         | 1 344                | 623             | 623                | -                 | 5 194                                               | 3 451               | 3 272               |
| Surplus/(Deficit) attributable to municipality              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Share of surplus/ (deficit) of associate                    | 7   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Surplus/(Deficit) for the year                              |     | (10 336)        | 37 632          | (9 722)         | 1 344                | 623             | 623                | -                 | 5 194                                               | 3 451               | 3 272               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: eDumbe(KZN261) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 4 234           | 11 957          | 5 953           | 7 344                | 5 062           | 5 062              | -                 | 5 996                                               | 6 085               | 6 383               |
| Property rates - penalties and collection charges           |     | 812             | 547             | 1 180           | 63                   | 814             | 814                | -                 | 567                                                 | 596                 | 625                 |
| Service charges - electricity revenue                       | 2   | 13 894          | 22 922          | 29 397          | -                    | 18 764          | 18 764             | -                 | 20 779                                              | 18 442              | 19 346              |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 3 763           | 4 463           | 5 743           | -                    | 4 967           | 4 967              | -                 | 5 265                                               | 4 173               | 4 377               |
| Service charges - other                                     |     | -               | -               | -               | 21 517               | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 95              | 202             | 1 184           | 1 294                | 1 261           | 1 261              | -                 | 1 204                                               | 1 265               | 1 327               |
| Interest earned - external investments                      |     | 103             | 337             | 228             | 35                   | 134             | 134                | -                 | 134                                                 | 141                 | 148                 |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 565             | 565             | 786             | 479                  | 300             | 300                | -                 | 300                                                 | 316                 | 331                 |
| Licences and permits                                        |     | 932             | 1 038           | 1 048           | 1 054                | 958             | 958                | -                 | 958                                                 | 1 007               | 1 056               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 30 601          | 37 077          | 38 191          | 44 512               | 53 312          | 53 312             | -                 | 52 187                                              | 61 437              | 61 998              |
| Other own revenue                                           | 2   | 3 706           | 3 900           | 4 949           | 3 430                | 6 079           | 6 079              | -                 | 5 052                                               | 3 552               | 3 726               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 58 705          | 83 008          | 88 659          | 79 728               | 91 651          | 91 651             | -                 | 92 441                                              | 97 014              | 99 318              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 19 062          | 26 344          | 24 506          | 29 555               | 30 954          | 30 954             | -                 | 35 789                                              | 37 186              | 39 789              |
| Remuneration of councillors                                 |     | 2 699           | 2 918           | 3 719           | 3 833                | 4 410           | 4 410              | -                 | 4 630                                               | 4 955               | 5 301               |
| Debt impairment                                             | 3   | -               | 12 268          | -               | 1 265                | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 2 855           | 6 374           | 9 225           | -                    | 1 380           | 1 380              | -                 | 3 106                                               | 3 231               | 3 360               |
| Finance charges                                             |     | 122             | 777             | -               | -                    | 120             | 120                | -                 | 150                                                 | 156                 | 162                 |
| Bulk purchases                                              | 2   | 7 984           | 13 065          | 14 048          | 13 510               | 13 510          | 13 510             | -                 | 15 800                                              | 16 432              | 17 089              |
| Other Materials                                             | 8   | 2 292           | 3 217           | 1 354           | 150                  | -               | -                  | -                 | 2 463                                               | 2 437               | 2 535               |
| Contracted services                                         |     | -               | 2 372           | 3 574           | 2 502                | 2 502           | 2 502              | -                 | 2 776                                               | 2 887               | 3 003               |
| Transfers and grants                                        |     | 4 747           | 2 950           | 4 242           | -                    | -               | -                  | -                 | 200                                                 | 208                 | 216                 |
| Other expenditure                                           | 4,5 | 11 108          | 14 206          | 23 749          | 28 214               | 38 075          | 38 075             | -                 | 25 696                                              | 27 022              | 24 862              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 50 868          | 84 490          | 84 418          | 79 028               | 90 950          | 90 950             | -                 | 90 611                                              | 94 514              | 96 318              |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 4 862           | 12 746          | 9 342           | 20 351               | 24 832          | 24 832             | -                 | 24 198                                              | 27 701              | 28 313              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | 12 698          | 11 264          | 13 582          | 21 051               | 25 533          | 25 533             | -                 | 26 028                                              | 30 201              | 31 313              |
| Surplus/(Deficit) after capital transfers and contributions |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|                                                             |     | 12 698          | 11 264          | 13 582          | 21 051               | 25 533          | 25 533             | -                 | 26 028                                              | 30 201              | 31 313              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: uPhongolo(KZN262) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| KwaZulu-Natal, uMhlangeni (KZN202) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                   | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                   | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                                | 2   | 10 255          | 10 952          | 14 051          | 13 837               | 17 797          | 17 797             | -                 | 23 064                                              | 24 425              | 25 768              |
| Property rates - penalties and collection charges                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                         | 2   | 14 689          | 18 309          | 23 303          | 23 868               | 24 273          | 24 273             | -                 | 26 529                                              | 27 604              | 29 123              |
| Service charges - water revenue                                                                                                                                               | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                          | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                              | 2   | 3 801           | 3 967           | 4 410           | 5 617                | 5 175           | 5 175              | -                 | 6 785                                               | 7 185               | 7 580               |
| Service charges - other                                                                                                                                                       |     | 954             | 958             | 1 073           | -                    | 1 214           | 1 214              | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                            |     | 437             | 394             | 578             | 869                  | 1 308           | 1 308              | -                 | 1 390                                               | 1 471               | 1 552               |
| Interest earned - external investments                                                                                                                                        |     | 909             | 1 069           | 1 043           | 1 314                | 1 377           | 1 377              | -                 | 1 762                                               | 1 548               | 1 633               |
| Interest earned - outstanding debtors                                                                                                                                         |     | 3 212           | 2 797           | 3 282           | 3 370                | 3 602           | 3 602              | -                 | 3 826                                               | 4 051               | 4 274               |
| Dividends received                                                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                         |     | -               | 189             | 692             | 374                  | 374             | 374                | -                 | 398                                                 | 421                 | 444                 |
| Licences and permits                                                                                                                                                          |     | 2 986           | 2 330           | 2 143           | 2 315                | 2 294           | 2 294              | -                 | 2 436                                               | 2 580               | 2 722               |
| Agency services                                                                                                                                                               |     | -               | 610             | 706             | 680                  | 680             | 680                | -                 | 722                                                 | 764                 | 806                 |
| Transfers recognised - operational                                                                                                                                            |     | 47 433          | 56 429          | 63 318          | 72 388               | 73 197          | 73 197             | -                 | 82 855                                              | 100 462             | 102 027             |
| Other own revenue                                                                                                                                                             | 2   | 480             | 677             | 1 251           | 1 339                | 771             | 771                | -                 | 819                                                 | 867                 | 915                 |
| Gains on disposal of PPE                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                              |     | <b>85 156</b>   | <b>98 680</b>   | <b>115 849</b>  | <b>125 970</b>       | <b>132 061</b>  | <b>132 061</b>     | <b>-</b>          | <b>150 584</b>                                      | <b>171 380</b>      | <b>176 845</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                        | 2   | 26 649          | 27 832          | 33 774          | 35 555               | 37 526          | 37 526             | -                 | 45 665                                              | 48 577              | 51 665              |
| Remuneration of councillors                                                                                                                                                   |     | 4 220           | 5 842           | 5 997           | 6 880                | 7 041           | 7 041              | -                 | 7 393                                               | 7 762               | 8 150               |
| Debt impairment                                                                                                                                                               | 3   | 17 560          | 3 569           | -               | 1 369                | 1 369           | 1 369              | -                 | 1 454                                               | 1 540               | 1 625               |
| Depreciation and asset impairment                                                                                                                                             | 2   | 2 718           | 2 974           | -               | 3 823                | 3 823           | 3 823              | -                 | 4 536                                               | 5 441               | 6 376               |
| Finance charges                                                                                                                                                               |     | 399             | 749             | 765             | 1 339                | 405             | 405                | -                 | 970                                                 | 571                 | 604                 |
| Bulk purchases                                                                                                                                                                | 2   | -               | 15 617          | 19 039          | 20 925               | 21 561          | 21 561             | -                 | 23 299                                              | 24 673              | 26 030              |
| Other Materials                                                                                                                                                               | 8   | -               | -               | -               | -                    | -               | -                  | -                 | 8 978                                               | 15 645              | 13 960              |
| Contracted services                                                                                                                                                           |     | 7 750           | 6 237           | 9 157           | 10 010               | 10 768          | 10 768             | -                 | 10 974                                              | 12 111              | 12 777              |
| Transfers and grants                                                                                                                                                          |     | -               | -               | -               | 2 400                | 3 634           | 3 634              | -                 | 2 810                                               | 7 976               | 8 415               |
| Other expenditure                                                                                                                                                             | 4,5 | 31 566          | 23 448          | 34 294          | 44 939               | 43 559          | 43 559             | -                 | 37 174                                              | 45 376              | 47 236              |
| Loss on disposal of PPE                                                                                                                                                       |     | 1 830           | 339             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                      |     | <b>92 691</b>   | <b>86 607</b>   | <b>103 025</b>  | <b>127 241</b>       | <b>129 686</b>  | <b>129 686</b>     | <b>-</b>          | <b>143 252</b>                                      | <b>169 672</b>      | <b>176 837</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                                | 6   | 8 072           | 25 796          | 21 784          | 36 501               | 56 082          | 56 082             | -                 | 38 789                                              | 43 089              | 44 203              |
| Contributions recognised - capital                                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                            |     | <b>537</b>      | <b>37 869</b>   | <b>34 607</b>   | <b>35 230</b>        | <b>58 457</b>   | <b>58 457</b>      | <b>-</b>          | <b>46 121</b>                                       | <b>44 797</b>       | <b>44 211</b>       |
| Taxation                                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                       |     | <b>537</b>      | <b>37 869</b>   | <b>34 607</b>   | <b>35 230</b>        | <b>58 457</b>   | <b>58 457</b>      | <b>-</b>          | <b>46 121</b>                                       | <b>44 797</b>       | <b>44 211</b>       |
| Attributable to minorities                                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                         |     | <b>537</b>      | <b>37 869</b>   | <b>34 607</b>   | <b>35 230</b>        | <b>58 457</b>   | <b>58 457</b>      | <b>-</b>          | <b>46 121</b>                                       | <b>44 797</b>       | <b>44 211</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                                      | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                         |     | <b>537</b>      | <b>37 869</b>   | <b>34 607</b>   | <b>35 230</b>        | <b>58 457</b>   | <b>58 457</b>      | <b>-</b>          | <b>46 121</b>                                       | <b>44 797</b>       | <b>44 211</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Abaqulusi(KZN263) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 |     | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| R thousands                                                 |     | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| Revenue By Source                                           |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   |     | 31 266          | 35 131          | 41 574          | 50 711               | 48 000          | 48 000             | -                 | 55 650                                              | 56 839              | 59 908              |
| Property rates - penalties and collection charges           |     |     | -               | 881             | 851             | 853                  | 1 300           | 1 300              | -                 | 1 400                                               | 1 587               | 1 673               |
| Service charges - electricity revenue                       | 2   |     | 105 090         | 116 770         | 126 394         | 146 745              | 140 909         | 140 909            | -                 | 161 919                                             | 162 302             | 171 066             |
| Service charges - water revenue                             | 2   |     | 20 609          | 23 241          | 30 842          | 34 739               | 34 430          | 34 430             | -                 | 39 759                                              | 45 387              | 49 929              |
| Service charges - sanitation revenue                        | 2   |     | 13 853          | 14 809          | 16 411          | 18 719               | 19 266          | 19 266             | -                 | 22 170                                              | 23 370              | 24 632              |
| Service charges - refuse revenue                            | 2   |     | 10 808          | 11 496          | 12 232          | 14 031               | 14 031          | 14 031             | -                 | 16 136                                              | 16 913              | 17 826              |
| Service charges - other                                     |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     |     | 518             | 651             | 800             | 687                  | 1 303           | 1 303              | -                 | 1 305                                               | 1 396               | 1 471               |
| Interest earned - external investments                      |     |     | 3 467           | 3 522           | 3 970           | 2 766                | 3 739           | 3 739              | -                 | 4 254                                               | 4 585               | 4 833               |
| Interest earned - outstanding debtors                       |     |     | 1 337           | 17              | 9               | 11                   | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     |     | 1 538           | 1 497           | 1 845           | 1 582                | 2 011           | 2 011              | -                 | 2 240                                               | 2 062               | 2 173               |
| Licences and permits                                        |     |     | 4 451           | 6 207           | 5 216           | 5 897                | 4 793           | 4 793              | -                 | 5 428                                               | 4 827               | 5 088               |
| Agency services                                             |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     |     | 60 981          | 91 325          | 94 084          | 92 080               | 101 230         | 101 230            | -                 | 106 545                                             | 120 021             | 122 100             |
| Other own revenue                                           | 2   |     | 1 707           | 1 265           | 4 403           | 2 594                | 5 775           | 5 775              | -                 | 3 203                                               | 5 785               | 6 094               |
| Gains on disposal of PPE                                    |     |     | -               | 956             | 382             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     |     | 255 624         | 307 769         | 339 014         | 371 415              | 376 787         | 376 787            | -                 | 420 010                                             | 445 074             | 466 794             |
| Expenditure By Type                                         |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   |     | 89 055          | 96 280          | 101 305         | 118 884              | 108 489         | 108 489            | -                 | 110 424                                             | 213 884             | 227 566             |
| Remuneration of councillors                                 |     |     | 9 992           | 11 264          | 12 093          | 14 348               | 13 417          | 13 417             | -                 | 15 495                                              | 15 246              | 16 222              |
| Debt impairment                                             | 3   |     | -               | 5 649           | 7 351           | 1 500                | 1 500           | 1 500              | -                 | 1 602                                               | 1 670               | 1 760               |
| Depreciation and asset impairment                           | 2   |     | 16 848          | 69 785          | 71 856          | 19 411               | 75 511          | 75 511             | -                 | 20 770                                              | 86 544              | 92 231              |
| Finance charges                                             |     |     | -               | 126             | 2 325           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   |     | 79 985          | 101 328         | 112 200         | 119 285              | 125 890         | 125 890            | -                 | 144 157                                             | 182 731             | 197 259             |
| Other Materials                                             | 8   |     | -               | -               | -               | -                    | -               | -                  | -                 | 28 803                                              | 90 845              | 95 595              |
| Contracted services                                         |     |     | 4 128           | 22 887          | 26 186          | 38 814               | 31 427          | 31 427             | -                 | 32 443                                              | 48 882              | 51 624              |
| Transfers and grants                                        |     |     | 14 871          | 27 871          | 19 155          | 12 195               | 28 233          | 28 233             | -                 | 12 726                                              | 15 177              | 15 916              |
| Other expenditure                                           | 4,5 |     | 67 249          | 53 280          | 60 474          | 65 713               | 81 588          | 81 588             | -                 | 83 916                                              | 153 866             | 152 562             |
| Loss on disposal of PPE                                     |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     |     | 282 128         | 388 471         | 412 945         | 390 151              | 466 056         | 466 056            | -                 | 450 334                                             | 808 845             | 850 735             |
| Surplus/(Deficit)                                           |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   |     | 21 266          | 16 494          | 22 801          | 9 000                | 38 982          | 38 982             | -                 | 49 182                                              | 44 883              | 46 373              |
| Contributions recognised - capital                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     |     | -               | -               | -               | 44 266               | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     |     | (5 238)         | (64 208)        | (51 130)        | 34 530               | (50 287)        | (50 287)           | -                 | 18 858                                              | (318 888)           | (337 568)           |
| Taxation                                                    |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |     | (5 238)         | (64 208)        | (51 130)        | 34 530               | (50 287)        | (50 287)           | -                 | 18 858                                              | (318 888)           | (337 568)           |
| Attributable to minorities                                  |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     |     | (5 238)         | (64 208)        | (51 130)        | 34 530               | (50 287)        | (50 287)           | -                 | 18 858                                              | (318 888)           | (337 568)           |
| Share of surplus/ (deficit) of associate                    | 7   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     |     | (5 238)         | (64 208)        | (51 130)        | 34 530               | (50 287)        | (50 287)           | -                 | 18 858                                              | (318 888)           | (337 568)           |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Nongoma(KZN265) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| KwaZulu-Natal, Nonongoma(R212205) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                  | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                  | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                               | 2   | 2 756           | 5 758           | 7 646           | 8 411                | 22 082          | 22 082             | -                 | 23 407                                              | 24 812              | 26 300              |
| Property rates - penalties and collection charges                                                                                                                            |     | -               | -               | -               | 1 363                | 4 693           | 4 693              | -                 | 4 975                                               | 5 273               | 5 590               |
| Service charges - electricity revenue                                                                                                                                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                         | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                             | 2   | 1 012           | 1 470           | 1 568           | 1 655                | 1 508           | 1 508              | -                 | 1 602                                               | 1 696               | 1 790               |
| Service charges - other                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                           | 1   | 139             | 149             | 186             | 166                  | 166             | 166                | -                 | 177                                                 | 187                 | 197                 |
| Interest earned - external investments                                                                                                                                       |     | 1 060           | 1 619           | 1 754           | 482                  | 482             | 482                | -                 | 512                                                 | 542                 | 572                 |
| Interest earned - outstanding debtors                                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                        |     | 30              | 96              | 72              | 67                   | 67              | 67                 | -                 | 71                                                  | 76                  | 80                  |
| Licences and permits                                                                                                                                                         |     | 748             | 723             | 647             | 2 010                | 628             | 628                | -                 | 1 010                                               | 1 070               | 1 128               |
| Agency services                                                                                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                           |     | 52 575          | 55 954          | 75 393          | 85 384               | 85 534          | 85 534             | -                 | 100 870                                             | 127 122             | 127 876             |
| Other own revenue                                                                                                                                                            | 2   | 899             | 172             | 559             | 401                  | 914             | 914                | -                 | 628                                                 | 665                 | 702                 |
| Gains on disposal of PPE                                                                                                                                                     |     | 22              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                             |     | <b>59 102</b>   | <b>65 931</b>   | <b>87 787</b>   | <b>99 959</b>        | <b>116 074</b>  | <b>116 074</b>     | <b>-</b>          | <b>133 252</b>                                      | <b>161 443</b>      | <b>164 235</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                       | 2   | 23 943          | 29 888          | 42 515          | 39 757               | 46 354          | 46 354             | -                 | 49 591                                              | 52 764              | 56 141              |
| Remuneration of councillors                                                                                                                                                  |     | 7 390           | 8 855           | 8 329           | 10 427               | 10 427          | 10 427             | -                 | 11 052                                              | 11 605              | 12 185              |
| Debt impairment                                                                                                                                                              | 3   | 5 990           | 1 508           | 887             | 974                  | 1 198           | 1 198              | -                 | 1 272                                               | 1 347               | 1 405               |
| Depreciation and asset impairment                                                                                                                                            | 2   | 3 188           | 9 788           | 9 952           | 3 478                | 9 970           | 9 970              | -                 | 10 588                                              | 11 212              | 11 829              |
| Finance charges                                                                                                                                                              |     | 276             | 415             | 381             | 1 125                | 78              | 78                 | -                 | 462                                                 | 1 081               | 2 058               |
| Bulk purchases                                                                                                                                                               | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                                                                                                                                              | 8   | 1 980           | 2 842           | 2 548           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                          |     | 1 914           | 3 682           | 5 101           | 6 745                | 11 540          | 11 540             | -                 | 15 632                                              | 18 932              | 19 973              |
| Transfers and grants                                                                                                                                                         |     | 67              | 31              | 67              | 99                   | 116             | 116                | -                 | 122                                                 | 129                 | 136                 |
| Other expenditure                                                                                                                                                            | 4,5 | 25 833          | 28 531          | 25 707          | 28 669               | 30 075          | 30 075             | -                 | 35 730                                              | 40 808              | 43 068              |
| Loss on disposal of PPE                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                     |     | <b>70 581</b>   | <b>85 539</b>   | <b>95 485</b>   | <b>91 275</b>        | <b>109 757</b>  | <b>109 757</b>     | <b>-</b>          | <b>124 449</b>                                      | <b>137 878</b>      | <b>146 795</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                     |     | <b>(11 479)</b> | <b>(19 608)</b> | <b>(7 699)</b>  | <b>8 684</b>         | <b>6 318</b>    | <b>6 318</b>       | <b>-</b>          | <b>8 803</b>                                        | <b>23 565</b>       | <b>17 440</b>       |
| Transfers recognised - capital                                                                                                                                               | 6   | 36 240          | 63 384          | 71 787          | 61 443               | 53 343          | 53 343             | -                 | 45 679                                              | 41 160              | 42 422              |
| Contributions recognised - capital                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                           |     | <b>24 761</b>   | <b>43 776</b>   | <b>64 088</b>   | <b>70 127</b>        | <b>59 661</b>   | <b>59 661</b>      | <b>-</b>          | <b>54 482</b>                                       | <b>64 725</b>       | <b>59 862</b>       |
| Taxation                                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                      |     | <b>24 761</b>   | <b>43 776</b>   | <b>64 088</b>   | <b>70 127</b>        | <b>59 661</b>   | <b>59 661</b>      | <b>-</b>          | <b>54 482</b>                                       | <b>64 725</b>       | <b>59 862</b>       |
| Attributable to minorities                                                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                        |     | <b>24 761</b>   | <b>43 776</b>   | <b>64 088</b>   | <b>70 127</b>        | <b>59 661</b>   | <b>59 661</b>      | <b>-</b>          | <b>54 482</b>                                       | <b>64 725</b>       | <b>59 862</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                                     | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                        |     | <b>24 761</b>   | <b>43 776</b>   | <b>64 088</b>   | <b>70 127</b>        | <b>59 661</b>   | <b>59 661</b>      | <b>-</b>          | <b>54 482</b>                                       | <b>64 725</b>       | <b>59 862</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Ulundi(KZN266) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 18 544          | 20 777          | 22 757          | 20 600               | 43 096          | 43 096             | -                 | 45 766                                              | 48 466              | 51 131              |
| Property rates - penalties and collection charges           |     | 7 866           | 8 018           | 4 835           | 1 800                | 856             | 856                | -                 | 904                                                 | 958                 | 1 010               |
| Service charges - electricity revenue                       | 2   | -               | -               | 43 661          | 60 851               | 71 253          | 71 253             | -                 | 72 969                                              | 77 274              | 81 525              |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | 4 595           | 4 672                | 5 311           | 5 311              | -                 | 6 416                                               | 6 794               | 7 168               |
| Service charges - other                                     |     | 37 621          | 39 003          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 386             | 692             | 741             | -                    | 388             | 388                | -                 | 600                                                 | 635                 | 670                 |
| Interest earned - external investments                      |     | 414             | 114             | 209             | 170                  | 180             | 180                | -                 | 250                                                 | 265                 | 279                 |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 678             | 1 383           | 2 209           | 7 688                | 2 800           | 2 800              | -                 | 3 405                                               | 3 606               | 3 804               |
| Licences and permits                                        |     | 1 638           | 2 282           | 2 247           | -                    | 2 547           | 2 547              | -                 | 2 547                                               | 2 547               | 2 687               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 66 511          | 68 274          | 87 130          | 91 573               | 90 084          | 90 084             | -                 | 106 031                                             | 112 286             | 118 461             |
| Other own revenue                                           | 2   | 6 230           | 4 635           | 20 147          | 621                  | 1 028           | 1 028              | -                 | 3 103                                               | 3 286               | 3 466               |
| Gains on disposal of PPE                                    |     | 210             | 695             | 120             | -                    | -               | -                  | -                 | 4 436                                               | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 140 096         | 145 873         | 188 650         | 187 975              | 217 543         | 217 543            | -                 | 246 427                                             | 256 117             | 270 201             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 51 090          | 58 467          | 68 492          | 64 997               | 71 844          | 71 844             | -                 | 80 075                                              | 84 799              | 89 463              |
| Remuneration of councillors                                 |     | 9 081           | 10 443          | 10 859          | 12 921               | 13 094          | 13 094             | -                 | 13 239                                              | 14 020              | 14 791              |
| Debt impairment                                             | 3   | -               | 61 142          | 2 438           | -                    | 6 500           | 6 500              | -                 | 6 903                                               | 7 310               | 7 712               |
| Depreciation and asset impairment                           | 2   | 66 533          | 156 907         | 63 462          | 46 000               | 65 967          | 65 967             | -                 | 70 089                                              | 74 224              | 78 306              |
| Finance charges                                             |     | 107             | 71              | 16              | 300                  | 300             | 300                | -                 | 150                                                 | 159                 | 168                 |
| Bulk purchases                                              | 2   | 33 898          | 44 916          | 49 249          | 45 940               | 56 036          | 56 036             | -                 | 58 472                                              | 61 922              | 65 327              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | 235             | 235                | -                 | 85                                                  | 89                  | 94                  |
| Contracted services                                         |     | 16 503          | 20 718          | 33 712          | -                    | 77 740          | 77 740             | -                 | 70 609                                              | 74 773              | 78 886              |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 24 263          | 25 500          | 44 453          | 96 962               | 25 756          | 25 756             | -                 | 49 560                                              | 52 487              | 55 372              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 201 475         | 378 165         | 272 681         | 267 120              | 317 472         | 317 472            | -                 | 349 181                                             | 369 783             | 390 119             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 18 300          | 23 828          | 34 700          | 35 381               | 35 381          | 35 381             | -                 | 34 610                                              | 40 216              | 40 432              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (43 079)        | (208 464)       | (49 330)        | (43 764)             | (64 548)        | (64 548)           | -                 | (68 145)                                            | (73 450)            | (79 486)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (43 079)        | (208 464)       | (49 330)        | (43 764)             | (64 548)        | (64 548)           | -                 | (68 145)                                            | (73 450)            | (79 486)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (43 079)        | (208 464)       | (49 330)        | (43 764)             | (64 548)        | (64 548)           | -                 | (68 145)                                            | (73 450)            | (79 486)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (43 079)        | (208 464)       | (49 330)        | (43 764)             | (64 548)        | (64 548)           | -                 | (68 145)                                            | (73 450)            | (79 486)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Zululand(DC26) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | 16 239          | 27 078          | 23 915          | 34 055               | 34 055          | 34 055             | -                 | 21 949                                              | 23 135              | 24 383              |
| Service charges - sanitation revenue                        | 2   | 7 447           | -               | -               | 520                  | -               | -                  | -                 | 7 348                                               | 7 744               | 8 163               |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | 520             | 520                | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 84              | 98              | 106             | 104                  | 104             | 104                | -                 | 65                                                  | 68                  | 72                  |
| Interest earned - external investments                      |     | 12 317          | 13 253          | 11 829          | 13 981               | 13 981          | 13 981             | -                 | 8 581                                               | 9 043               | 9 533               |
| Interest earned - outstanding debtors                       |     | 574             | 954             | 445             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 218 626         | 569 632         | 304 593         | 292 472              | 299 636         | 299 636            | -                 | 312 569                                             | 328 802             | 354 986             |
| Other own revenue                                           | 2   | 1 411           | 3 208           | 1 834           | 139 693              | 147 643         | 147 643            | -                 | 181 672                                             | 181 616             | 186 634             |
| Gains on disposal of PPE                                    |     | -               | 27              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 256 698         | 614 249         | 342 723         | 480 824              | 495 938         | 495 938            | -                 | 532 184                                             | 550 408             | 583 771             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 84 261          | 92 255          | 113 005         | 129 968              | 129 968         | 129 968            | -                 | 142 395                                             | 163 272             | 174 073             |
| Remuneration of councillors                                 |     | 4 792           | 5 674           | 6 054           | 6 272                | 6 272           | 6 272              | -                 | 6 467                                               | 6 815               | 7 184               |
| Debt impairment                                             | 3   | 14 996          | 6 500           | 2 526           | 3 404                | 3 404           | 3 404              | -                 | 3 594                                               | 3 788               | 3 993               |
| Depreciation and asset impairment                           | 2   | 31 574          | 32 073          | 30 074          | 35 280               | 35 280          | 35 280             | -                 | 45 618                                              | 48 081              | 50 678              |
| Finance charges                                             |     | 618             | 253             | 11              | 11                   | 11              | 11                 | -                 | 11                                                  | 11                  | 11                  |
| Bulk purchases                                              | 2   | 39 166          | 52 496          | 67 096          | 75 575               | 75 575          | 75 575             | -                 | 84 865                                              | 89 474              | 94 332              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 4 344           | 7 258           | 10 691          | 62 040               | 62 040          | 62 040             | -                 | 72 233                                              | 74 389              | 78 544              |
| Transfers and grants                                        |     | 900             | 981             | 1 042           | 1 939                | 1 939           | 1 939              | -                 | 1 981                                               | 1 262               | 1 307               |
| Other expenditure                                           | 4,5 | 173 719         | 204 908         | 225 275         | 137 938              | 150 152         | 150 152            | -                 | 157 006                                             | 152 287             | 162 025             |
| Loss on disposal of PPE                                     |     | 23              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 354 394         | 402 398         | 455 774         | 452 427              | 464 641         | 464 641            | -                 | 514 170                                             | 539 379             | 572 147             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (97 695)        | 211 852         | (113 051)       | 28 397               | 31 297          | 31 297             | -                 | 18 014                                              | 11 029              | 11 624              |
| Transfers recognised - capital                              |     | 199 977         | -               | 346 068         | 359 031              | 359 031         | 359 031            | -                 | 336 994                                             | 429 235             | 507 693             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 102 281         | 211 852         | 233 016         | 387 428              | 390 328         | 390 328            | -                 | 355 008                                             | 440 264             | 519 317             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 102 281         | 211 852         | 233 016         | 387 428              | 390 328         | 390 328            | -                 | 355 008                                             | 440 264             | 519 317             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 102 281         | 211 852         | 233 016         | 387 428              | 390 328         | 390 328            | -                 | 355 008                                             | 440 264             | 519 317             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 102 281         | 211 852         | 233 016         | 387 428              | 390 328         | 390 328            | -                 | 355 008                                             | 440 264             | 519 317             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Umhlabuyalingana(KZN271) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 1 653           | 3 306           | 10 698          | 6 392                | 14 486          | 14 486             | -                 | 15 297                                              | 16 123              | 16 994              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 33              | -               | -               | 130                  | 75              | 75                 | -                 | 80                                                  | 88                  | 89                  |
| Service charges - other                                     |     | -               | -               | 218             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | -               | 33              | 40              | 47                   | 47              | 47                 | -                 | 49                                                  | 52                  | 55                  |
| Interest earned - external investments                      |     | 974             | 1 525           | 1 817           | 350                  | 3 888           | 3 888              | -                 | 4 106                                               | 4 327               | 4 561               |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 42              | 114             | 99              | 300                  | 150             | 150                | -                 | 450                                                 | 1 581               | 1 666               |
| Licences and permits                                        |     | 1 084           | 1 574           | 3 426           | 2 969                | 3 469           | 3 469              | -                 | 3 469                                               | 3 657               | 3 854               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 12 716          | 49 254          | 62 320          | 73 285               | 74 139          | 74 139             | -                 | 93 146                                              | 125 021             | 129 617             |
| Other own revenue                                           | 2   | 981             | 71              | 561             | 8 152                | 135             | 135                | -                 | 142                                                 | 150                 | 158                 |
| Gains on disposal of PPE                                    |     | -               | 20              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 17 483          | 55 897          | 79 180          | 91 625               | 96 389          | 96 389             | -                 | 116 739                                             | 151 000             | 156 994             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 10 119          | 10 381          | 14 191          | 23 189               | 26 051          | 26 051             | -                 | 32 830                                              | 34 086              | 35 707              |
| Remuneration of councillors                                 |     | 4 448           | 6 756           | 7 542           | 7 792                | 8 061           | 8 061              | -                 | 8 364                                               | 8 816               | 9 292               |
| Debt impairment                                             | 3   | 271             | 2 503           | -               | -                    | 2 303           | 2 303              | -                 | 2 700                                               | 2 700               | 2 600               |
| Depreciation and asset impairment                           | 2   | 7 551           | 5 892           | 10 193          | 2 225                | 7 327           | 7 327              | -                 | 7 738                                               | 8 156               | 8 596               |
| Finance charges                                             |     | 60              | 64              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 63              | 68              | 2 839           | 9 463                | 5 768           | 5 768              | -                 | 36 851                                              | 30 325              | 39 290              |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 9 144           | 14 826          | 20 842          | 38 285               | 39 286          | 39 286             | -                 | 16 250                                              | 24 134              | 17 719              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 31 655          | 40 491          | 55 606          | 80 953               | 88 797          | 88 797             | -                 | 104 733                                             | 108 216             | 113 204             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (14 172)        | 15 407          | 23 574          | 10 672               | 7 592           | 7 592              | -                 | 12 006                                              | 42 783              | 43 790              |
| Contributions recognised - capital                          |     | 36 428          | 38 499          | 41 524          | 38 502               | 30 802          | 30 802             | -                 | 34 590                                              | 43 126              | 44 531              |
| Contributed assets                                          |     | -               | -               | -               | -                    | 8 116           | 8 116              | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 22 256          | 53 905          | 65 098          | 49 174               | 46 510          | 46 510             | -                 | 46 596                                              | 85 909              | 88 321              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 22 256          | 53 905          | 65 098          | 49 174               | 46 510          | 46 510             | -                 | 46 596                                              | 85 909              | 88 321              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 22 256          | 53 905          | 65 098          | 49 174               | 46 510          | 46 510             | -                 | 46 596                                              | 85 909              | 88 321              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 22 256          | 53 905          | 65 098          | 49 174               | 46 510          | 46 510             | -                 | 46 596                                              | 85 909              | 88 321              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



Kwazulu-Natal: Jozini(KZN272) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (figures in m unless stated otherwise) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|---------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                 | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                              | 2   | 8 581           | 10 117          | 11 911          | 17 986               | 17 973          | 17 973             | -                 | 33 211                                              | 35 004              | 36 895              |
| Property rates - penalties and collection charges                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                            | 2   | 1 962           | -               | -               | 3 493                | 4 464           | 4 464              | -                 | 5 080                                               | 5 380               | 5 675               |
| Service charges - other                                                                                                                     |     | -               | 2 022           | 1 993           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                          |     | 95              | 246             | 595             | 869                  | 969             | 969                | -                 | 1 027                                               | 1 087               | 1 147               |
| Interest earned - external investments                                                                                                      |     | 1 948           | 1 980           | 2 715           | 4 710                | 2 710           | 2 710              | -                 | 3 983                                               | 4 198               | 4 425               |
| Interest earned - outstanding debtors                                                                                                       |     | 2 081           | 3 332           | 5 119           | 3 893                | 6 031           | 6 031              | -                 | 6 357                                               | 6 700               | 7 062               |
| Dividends received                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                       |     | 95              | 167             | 237             | 388                  | 423             | 423                | -                 | 296                                                 | 313                 | 330                 |
| Licences and permits                                                                                                                        |     | -               | 58              | 731             | 735                  | 835             | 835                | -                 | 500                                                 | 527                 | 555                 |
| Agency services                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                          |     | 48 546          | 88 680          | 78 533          | 89 911               | 90 061          | 90 061             | -                 | 111 119                                             | 141 707             | 144 255             |
| Other own revenue                                                                                                                           | 2   | 298             | 918             | 7 858           | 2 098                | 2 728           | 2 728              | -                 | 1 544                                               | 1 634               | 1 730               |
| Gains on disposal of PPE                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                            |     | <b>63 607</b>   | <b>107 519</b>  | <b>109 691</b>  | <b>124 083</b>       | <b>126 195</b>  | <b>126 195</b>     | <b>-</b>          | <b>163 117</b>                                      | <b>196 550</b>      | <b>202 074</b>      |
| <b>Expenditure By Type</b>                                                                                                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                      | 2   | 21 610          | 23 252          | 30 466          | 32 084               | 28 911          | 28 911             | -                 | 36 285                                              | 38 532              | 41 018              |
| Remuneration of councillors                                                                                                                 |     | 5 003           | 7 255           | 7 661           | 10 201               | 10 458          | 10 458             | -                 | 11 971                                              | 12 677              | 13 374              |
| Debt impairment                                                                                                                             | 3   | 5 015           | -               | 16 549          | 2 000                | 2 000           | 2 000              | -                 | 5 000                                               | 5 270               | 5 555               |
| Depreciation and asset impairment                                                                                                           | 2   | 2 985           | 5 827           | 11 213          | 1 000                | 1 000           | 1 000              | -                 | 11 055                                              | 11 652              | 12 281              |
| Finance charges                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                                                                                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                                                                                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                         |     | 3 548           | 5 803           | 3 040           | 5 853                | 8 178           | 8 178              | -                 | 5 497                                               | 6 112               | 6 443               |
| Transfers and grants                                                                                                                        |     | 3 910           | 3 097           | 12 582          | 4 391                | 2 591           | 2 591              | -                 | 2 000                                               | 2 118               | 2 234               |
| Other expenditure                                                                                                                           | 4,5 | 22 812          | 25 590          | 40 189          | 57 069               | 65 806          | 65 806             | -                 | 63 158                                              | 70 271              | 72 755              |
| Loss on disposal of PPE                                                                                                                     |     | 41              | 588             | 408             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                    |     | <b>64 925</b>   | <b>71 412</b>   | <b>122 108</b>  | <b>112 598</b>       | <b>118 943</b>  | <b>118 943</b>     | <b>-</b>          | <b>134 965</b>                                      | <b>146 632</b>      | <b>153 660</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                              | 6   | 37 594          | 27 237          | 39 888          | 44 891               | 36 466          | 36 466             | -                 | 40 169                                              | 44 677              | 46 080              |
| Contributions recognised - capital                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                                                                                                             |     | 36 276          | 63 344          | 27 472          | 56 376               | 43 718          | 43 718             | -                 | 68 320                                              | 94 596              | 94 494              |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Taxation                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                     |     | 36 276          | 63 344          | 27 472          | 56 376               | 43 718          | 43 718             | -                 | 68 320                                              | 94 596              | 94 494              |
| Attributable to minorities                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                       |     | 36 276          | 63 344          | 27 472          | 56 376               | 43 718          | 43 718             | -                 | 68 320                                              | 94 596              | 94 494              |
| Share of surplus/ (deficit) of associate                                                                                                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                       |     | 36 276          | 63 344          | 27 472          | 56 376               | 43 718          | 43 718             | -                 | 68 320                                              | 94 596              | 94 494              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: The Big 5 False Bay(KZN273) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 3 957           | 5 170           | 6 525           | 6 829                | 9 159           | 9 159              | -                 | 9 745                                               | 10 291              | 10 867              |
| Property rates - penalties and collection charges           |     | 691             | 995             | 846             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 1 237           | 1 020           | 1 078           | 1 303                | 1 472           | 1 472              | -                 | 1 566                                               | 1 653               | 1 746               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 149             | 130             | 79              | 100                  | 100             | 100                | -                 | 106                                                 | 113                 | 120                 |
| Interest earned - external investments                      |     | 192             | 178             | 178             | 200                  | 100             | 100                | -                 | -                                                   | -                   | -                   |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | 700                  | 700             | 700                | -                 | 739                                                 | 786                 | 837                 |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 29              | 31              | 30              | 3 600                | 1 850           | 1 850              | -                 | 4 000                                               | 4 256               | 4 528               |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 12 402          | 19 477          | 19 996          | 25 645               | 20 645          | 20 645             | -                 | 33 874                                              | 42 521              | 44 254              |
| Other own revenue                                           | 2   | 45              | 571             | 198             | 200                  | 100             | 100                | -                 | 156                                                 | 165                 | 174                 |
| Gains on disposal of PPE                                    |     | 807             | -               | -               | 4 200                | 3 800           | 3 800              | -                 | 2 000                                               | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 19 510          | 27 572          | 28 931          | 42 777               | 37 926          | 37 926             | -                 | 52 186                                              | 59 785              | 62 526              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 6 753           | 8 715           | 9 814           | 14 333               | 13 800          | 13 800             | -                 | 16 715                                              | 17 785              | 18 923              |
| Remuneration of councillors                                 |     | 1 373           | 1 430           | 1 416           | 1 646                | 1 658           | 1 658              | -                 | 1 760                                               | 1 873               | 1 992               |
| Debt impairment                                             | 3   | 788             | 102             | 2 249           | 3 500                | 3 500           | 3 500              | -                 | 2 000                                               | 1 800               | 1 800               |
| Depreciation and asset impairment                           | 2   | 1 842           | 2 881           | 3 301           | 3 000                | 3 000           | 3 000              | -                 | 2 000                                               | 4 000               | 4 500               |
| Finance charges                                             |     | 103             | 425             | 405             | 300                  | 111             | 111                | -                 | 150                                                 | 150                 | 100                 |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | 170             | 271             | 169             | 1 350                | 1 050           | 1 050              | -                 | 3 700                                               | 5 000               | 6 000               |
| Contracted services                                         |     | 790             | 808             | 903             | 11 272               | 6 542           | 6 542              | -                 | 14 991                                              | 15 690              | 16 459              |
| Transfers and grants                                        |     | 2 820           | 4 763           | 4 375           | -                    | -               | -                  | -                 | 180                                                 | 198                 | 218                 |
| Other expenditure                                           | 4,5 | 9 012           | 9 954           | 11 076          | 7 115                | 8 164           | 8 164              | -                 | 10 139                                              | 10 747              | 11 392              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 23 651          | 29 348          | 33 707          | 42 516               | 37 825          | 37 825             | -                 | 51 635                                              | 57 242              | 61 384              |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 8 800           | 9 306           | 10 167          | 10 925               | 10 925          | 10 925             | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | 4 659           | 7 531           | 5 391           | 11 186               | 11 026          | 11 026             | -                 | 551                                                 | 2 543               | 1 142               |
| Surplus/(Deficit) after capital transfers and contributions |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 4 659           | 7 531           | 5 391           | 11 186               | 11 026          | 11 026             | -                 | 551                                                 | 2 543               | 1 142               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 4 659           | 7 531           | 5 391           | 11 186               | 11 026          | 11 026             | -                 | 551                                                 | 2 543               | 1 142               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 4 659           | 7 531           | 5 391           | 11 186               | 11 026          | 11 026             | -                 | 551                                                 | 2 543               | 1 142               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Hlabisa(KZN274) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 307             | 259             | 345             | 300                  | 402             | 402                | -                 | 1 086                                               | 1 108               | 1 130               |
| Property rates - penalties and collection charges           |     | 113             | 129             | 41              | 120                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 660             | 232             | 308             | 289                  | 21              | 21                 | -                 | 43                                                  | 45                  | 48                  |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 192             | 207             | 311             | 317                  | 258             | 258                | -                 | 340                                                 | 237                 | 261                 |
| Interest earned - external investments                      |     | 895             | 852             | 577             | 450                  | 501             | 501                | -                 | 360                                                 | 372                 | 384                 |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | 30                   | 359             | 359                | -                 | 32                                                  | 33                  | 36                  |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 6 283           | 1 623           | 545             | 2 914                | 80              | 80                 | -                 | 200                                                 | 240                 | 300                 |
| Licences and permits                                        |     | 275             | 282             | 176             | 2 364                | 539             | 539                | -                 | 2 051                                               | 2 405               | 2 549               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 54 362          | 55 773          | 40 483          | 44 260               | 44 260          | 44 260             | -                 | 49 802                                              | 64 897              | 66 143              |
| Other own revenue                                           | 2   | 276             | 1 010           | 172             | 1 562                | 6 563           | 6 563              | -                 | 53                                                  | 57                  | 57                  |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | 5 800           | 5 800              | -                 | 2 150                                               | 150                 | 150                 |
| Total Revenue (excl. capital transfers and contributions)   |     | 63 363          | 60 366          | 42 958          | 52 607               | 58 783          | 58 783             | -                 | 56 116                                              | 69 544              | 71 058              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 14 061          | 13 675          | 16 513          | 21 303               | 18 501          | 18 501             | -                 | 25 343                                              | 26 894              | 28 623              |
| Remuneration of councillors                                 |     | 6 885           | 3 642           | 3 756           | 4 756                | 4 756           | 4 756              | -                 | 5 307                                               | 5 684               | 5 957               |
| Debt impairment                                             | 3   | 89              | 15              | 756             | (324)                | 310             | 310                | -                 | 310                                                 | 326                 | 342                 |
| Depreciation and asset impairment                           | 2   | 2 598           | 2 632           | 7 309           | 3 000                | 3 000           | 3 000              | -                 | 3 150                                               | 3 308               | 3 473               |
| Finance charges                                             |     | 91              | 324             | 275             | -                    | 200             | 200                | -                 | 51                                                  | 31                  | 13                  |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | 122             | 541             | 775             | 30                   | 650             | 650                | -                 | 1 150                                               | 1 049               | 1 099               |
| Contracted services                                         |     | 2 632           | 6               | -               | 890                  | 2 837           | 2 837              | -                 | 1 402                                               | 14 404              | 13 228              |
| Transfers and grants                                        |     | 19 517          | -               | -               | 9 250                | 15 395          | 15 395             | -                 | 8 500                                               | 12 600              | 12 700              |
| Other expenditure                                           | 4,5 | 20 760          | 49 424          | 25 717          | 9 800                | 9 993           | 9 993              | -                 | 10 306                                              | 9 807               | 10 319              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 66 756          | 70 259          | 55 099          | 48 705               | 55 642          | 55 642             | -                 | 55 518                                              | 74 103              | 75 754              |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 12 706          | 9 822           | 8 151           | 12 188               | 13 913          | 13 913             | -                 | 13 902                                              | 14 441              | 14 897              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | 9 313           | (71)            | (3 990)         | 16 090               | 17 055          | 17 055             | -                 | 14 500                                              | 9 881               | 10 202              |
| Surplus/(Deficit) after capital transfers and contributions |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 9 313           | (71)            | (3 990)         | 16 090               | 17 055          | 17 055             | -                 | 14 500                                              | 9 881               | 10 202              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 9 313           | (71)            | (3 990)         | 16 090               | 17 055          | 17 055             | -                 | 14 500                                              | 9 881               | 10 202              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 9 313           | (71)            | (3 990)         | 16 090               | 17 055          | 17 055             | -                 | 14 500                                              | 9 881               | 10 202              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Mtubatuba(KZN275) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| KwaZulu-Natal, iMbabutha (KZN273) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                   | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                   | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                                | 2   | 13 424          | 17 205          | 19 227          | 21 724               | 21 724          | 21 724             | -                 | 23 585                                              | 24 785              | 26 037              |
| Property rates - penalties and collection charges                                                                                                                             |     | 2 168           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                         | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                               | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                          | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                              | 2   | 3 166           | 3 416           | 3 575           | 4 261                | 3 441           | 3 441              | -                 | 4 034                                               | 4 240               | 4 454               |
| Service charges - other                                                                                                                                                       |     | 1 453           | 1 433           | 1 448           | 1 658                | 1 658           | 1 658              | -                 | 1 658                                               | 1 658               | 1 658               |
| Rental of facilities and equipment                                                                                                                                            |     | 270             | 255             | 216             | 161                  | 201             | 201                | -                 | 817                                                 | 859                 | 902                 |
| Interest earned - external investments                                                                                                                                        |     | 200             | 72              | 455             | 300                  | 400             | 400                | -                 | 424                                                 | 446                 | 468                 |
| Interest earned - outstanding debtors                                                                                                                                         |     | -               | 5 973           | 4 126           | 4 067                | 4 067           | 4 067              | -                 | 4 311                                               | 4 530               | 4 759               |
| Dividends received                                                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                         |     | 199             | 233             | 2 321           | 15 955               | 153             | 153                | -                 | 1 745                                               | 1 834               | 1 926               |
| Licences and permits                                                                                                                                                          |     | 2 438           | 2 300           | 2 960           | 2 420                | 3 056           | 3 056              | -                 | 3 240                                               | 3 405               | 3 577               |
| Agency services                                                                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                            |     | 23 592          | 50 099          | 54 436          | 66 739               | 68 164          | 68 164             | -                 | 90 448                                              | 123 012             | 128 743             |
| Other own revenue                                                                                                                                                             | 2   | 900             | 3 616           | 2 640           | 339                  | 1 198           | 1 198              | -                 | 1 269                                               | 1 333               | 1 401               |
| Gains on disposal of PPE                                                                                                                                                      |     | -               | -               | -               | 162                  | 1 175           | 1 175              | -                 | 4 425                                               | 4 650               | 4 885               |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                              |     | <b>47 808</b>   | <b>84 603</b>   | <b>91 403</b>   | <b>117 786</b>       | <b>105 238</b>  | <b>105 238</b>     | <b>-</b>          | <b>135 956</b>                                      | <b>170 751</b>      | <b>178 809</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                        | 2   | 20 065          | 27 428          | 32 893          | 50 950               | 37 767          | 37 767             | -                 | 43 017                                              | 46 458              | 50 175              |
| Remuneration of councillors                                                                                                                                                   |     | 2 465           | 9 789           | 10 061          | 10 879               | 10 004          | 10 004             | -                 | 10 502                                              | 11 027              | 11 578              |
| Debt impairment                                                                                                                                                               | 3   | 8 417           | 6 812           | 6 436           | 4 867                | 3 640           | 3 640              | -                 | 5 159                                               | 5 421               | 5 695               |
| Depreciation and asset impairment                                                                                                                                             | 2   | 5 708           | 6 589           | 11 014          | 7 350                | 6 020           | 6 020              | -                 | 7 791                                               | 8 188               | 8 601               |
| Finance charges                                                                                                                                                               |     | 826             | 180             | 978             | 510                  | 410             | 410                | -                 | 541                                                 | 568                 | 597                 |
| Bulk purchases                                                                                                                                                                | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                                                                                                                                               | 8   | 5 527           | 3 727           | 2 083           | 418                  | 3 909           | 3 909              | -                 | 10 348                                              | 10 124              | 10 620              |
| Contracted services                                                                                                                                                           |     | 1 109           | 1 047           | 1 140           | 13 188               | 9 800           | 9 800              | -                 | 11 632                                              | 11 530              | 12 841              |
| Transfers and grants                                                                                                                                                          |     | 9 115           | 2 096           | 3 237           | -                    | 1 000           | 1 000              | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                             | 4,5 | 19 300          | 21 757          | 23 900          | 39 458               | 24 625          | 24 625             | -                 | 18 740                                              | 19 695              | 20 688              |
| Loss on disposal of PPE                                                                                                                                                       |     | -               | 2 500           | (1 122)         | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                      |     | <b>72 532</b>   | <b>81 924</b>   | <b>90 620</b>   | <b>127 620</b>       | <b>97 175</b>   | <b>97 175</b>      | <b>-</b>          | <b>107 729</b>                                      | <b>113 011</b>      | <b>120 796</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                                | 6   | 11 994          | 14 526          | 27 790          | 33 498               | 32 793          | 32 793             | -                 | 30 148                                              | 39 491              | 41 148              |
| Contributions recognised - capital                                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                            |     | <b>(12 730)</b> | <b>17 205</b>   | <b>28 574</b>   | <b>23 664</b>        | <b>40 857</b>   | <b>40 857</b>      | <b>-</b>          | <b>58 374</b>                                       | <b>97 231</b>       | <b>99 161</b>       |
| Taxation                                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                       |     | <b>(12 730)</b> | <b>17 205</b>   | <b>28 574</b>   | <b>23 664</b>        | <b>40 857</b>   | <b>40 857</b>      | <b>-</b>          | <b>58 374</b>                                       | <b>97 231</b>       | <b>99 161</b>       |
| Attributable to minorities                                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                         |     | <b>(12 730)</b> | <b>17 205</b>   | <b>28 574</b>   | <b>23 664</b>        | <b>40 857</b>   | <b>40 857</b>      | <b>-</b>          | <b>58 374</b>                                       | <b>97 231</b>       | <b>99 161</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                                      | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                         |     | <b>(12 730)</b> | <b>17 205</b>   | <b>28 574</b>   | <b>23 664</b>        | <b>40 857</b>   | <b>40 857</b>      | <b>-</b>          | <b>58 374</b>                                       | <b>97 231</b>       | <b>99 161</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Umkhanyakude(DC27) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 5 017           | 4 390           | 4 380           | 4 742                | 4 742           | 4 742              | -                 | 4 852                                               | 4 852               | 4 852               |
| Service charges - water revenue                             | 2   | 38 180          | 39 785          | 36 454          | 35 994               | 35 994          | 35 994             | -                 | 38 117                                              | 39 177              | 41 295              |
| Service charges - sanitation revenue                        | 2   | 1 430           | 1 618           | 1 087           | 1 699                | 1 699           | 1 699              | -                 | 1 834                                               | 1 981               | 2 140               |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 167             | 121             | 104             | 165                  | 130             | 130                | -                 | 189                                                 | 199                 | 210                 |
| Interest earned - external investments                      |     | 4 799           | 11 144          | 12 525          | 12 870               | 10 000          | 10 000             | -                 | 18 245                                              | 19 157              | 20 115              |
| Interest earned - outstanding debtors                       |     | -               | 4 898           | 1 538           | -                    | 665             | 665                | -                 | 1 629                                               | 1 717               | 1 810               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 144 876         | 201 496         | 174 928         | 218 530              | 218 780         | 218 780            | -                 | 238 736                                             | 279 396             | 306 267             |
| Other own revenue                                           | 2   | 430             | 442             | 680             | 36 270               | 45 350          | 45 350             | -                 | 17 349                                              | 7 726               | 3 655               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 194 898         | 263 893         | 231 696         | 310 268              | 317 359         | 317 359            | -                 | 320 951                                             | 354 205             | 380 344             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 60 481          | 60 616          | 70 538          | 118 630              | 107 449         | 107 449            | -                 | 113 787                                             | 121 070             | 128 959             |
| Remuneration of councillors                                 |     | 3 419           | 6 464           | 6 244           | 10 354               | 10 906          | 10 906             | -                 | 10 447                                              | 11 011              | 11 656              |
| Debt impairment                                             | 3   | -               | 38 232          | 34 954          | 18 557               | 20 666          | 20 666             | -                 | 36 366                                              | 39 218              | 39 218              |
| Depreciation and asset impairment                           | 2   | 28              | 47 910          | 21 016          | 33 414               | 35 414          | 35 414             | -                 | 23 118                                              | 25 430              | 27 973              |
| Finance charges                                             |     | 1 159           | 1 244           | 1 066           | -                    | -               | -                  | -                 | 150                                                 | 159                 | 167                 |
| Bulk purchases                                              | 2   | 46 705          | 55 920          | 95 482          | 51 449               | 53 515          | 53 515             | -                 | 56 600                                              | 60 545              | 64 335              |
| Other Materials                                             | 8   | 1 221           | 7 183           | 26 128          | 26 032               | 29 555          | 29 555             | -                 | 12 863                                              | 14 036              | 14 910              |
| Contracted services                                         |     | 14 063          | 16 670          | 8 630           | 21 660               | 24 950          | 24 950             | -                 | 31 783                                              | 35 584              | 39 500              |
| Transfers and grants                                        |     | 808             | -               | 18 147          | 3 169                | 12 036          | 12 036             | -                 | 3 625                                               | 4 557               | 3 063               |
| Other expenditure                                           | 4,5 | 10 340          | 20 504          | 79 060          | 27 004               | 55 580          | 55 580             | -                 | 32 211                                              | 42 595              | 50 563              |
| Loss on disposal of PPE                                     |     | (474)           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 137 750         | 254 742         | 361 264         | 310 268              | 350 071         | 350 071            | -                 | 320 951                                             | 354 205             | 380 344             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 57 148          | 9 151           | (129 568)       | 0                    | (32 713)        | (32 713)           | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | 50 696          | 229 335         | 275 626         | 238 505              | 242 114         | 242 114            | -                 | 199 285                                             | 205 500             | 215 157             |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | -               | -               | -               | 3 000                | 70 712          | 70 712             | -                 | 7 000                                               | 3 000               | 2 000               |
| Surplus/(Deficit) after capital transfers and contributions |     | 107 844         | 238 486         | 146 058         | 241 505              | 280 113         | 280 113            | -                 | 206 285                                             | 208 500             | 217 157             |
| Taxation                                                    |     | 25              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 107 819         | 238 486         | 146 058         | 241 505              | 280 113         | 280 113            | -                 | 206 285                                             | 208 500             | 217 157             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 107 819         | 238 486         | 146 058         | 241 505              | 280 113         | 280 113            | -                 | 206 285                                             | 208 500             | 217 157             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 107 819         | 238 486         | 146 058         | 241 505              | 280 113         | 280 113            | -                 | 206 285                                             | 208 500             | 217 157             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Mfolozi(KZN281) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 5 381           | 5 065           | 5 230           | 4 800                | 4 800           | 4 800              | -                 | 5 064                                               | 5 368               | 5 690               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | 120                  | 120             | 120                | -                 | 127                                                 | 134                 | 142                 |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 211             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | 218             | 240             | 280                  | 280             | 280                | -                 | 296                                                 | 313                 | 332                 |
| Rental of facilities and equipment                          |     | 89              | 119             | 82              | 100                  | 100             | 100                | -                 | 111                                                 | 120                 | 130                 |
| Interest earned - external investments                      |     | 192             | 417             | -               | 150                  | 150             | 150                | -                 | 250                                                 | 280                 | 300                 |
| Interest earned - outstanding debtors                       |     | -               | -               | 623             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 124             | 133             | 349             | 500                  | 500             | 500                | -                 | 4 000                                               | 4 500               | 5 000               |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 33 716          | 44 638          | 56 055          | 61 304               | 62 684          | 62 684             | -                 | 73 150                                              | 97 031              | 100 676             |
| Other own revenue                                           | 2   | 542             | 330             | 1 192           | 236                  | 236             | 236                | -                 | 21 331                                              | 350                 | 370                 |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 40 254          | 50 920          | 63 770          | 67 490               | 68 870          | 68 870             | -                 | 104 329                                             | 108 096             | 112 640             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 15 264          | 16 184          | 17 511          | 20 828               | 22 528          | 22 528             | -                 | 25 244                                              | 28 300              | 29 888              |
| Remuneration of councillors                                 |     | 4 541           | 6 060           | 6 393           | 6 927                | 7 628           | 7 628              | -                 | 7 435                                               | 7 770               | 8 122               |
| Debt impairment                                             | 3   | -               | -               | -               | -                    | -               | -                  | -                 | 250                                                 | 300                 | 400                 |
| Depreciation and asset impairment                           | 2   | 2 631           | 15 998          | 3 413           | 2 100                | 2 100           | 2 100              | -                 | 2 000                                               | 2 400               | 2 600               |
| Finance charges                                             |     | 1 042           | 495             | 82              | 293                  | 293             | 293                | -                 | 168                                                 | 180                 | 200                 |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | 3 072           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 628             | 545             | 860             | 600                  | 600             | 600                | -                 | 2 000                                               | 2 400               | 2 800               |
| Transfers and grants                                        |     | 9 594           | 45              | -               | 375                  | 375             | 375                | -                 | 450                                                 | 450                 | 450                 |
| Other expenditure                                           | 4,5 | 24 471          | 23 224          | 20 778          | 30 282               | 32 162          | 32 162             | -                 | 36 991                                              | 42 298              | 48 529              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 58 170          | 62 551          | 52 111          | 61 405               | 65 686          | 65 686             | -                 | 74 538                                              | 84 098              | 92 989              |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (17 916)        | (11 631)        | 11 659          | 6 085                | 3 184           | 3 184              | -                 | 29 791                                              | 23 998              | 19 651              |
| Transfers recognised - capital                              |     | 24 054          | 15 236          | -               | 20 640               | 20 640          | 20 640             | -                 | 32 452                                              | 32 583              | 33 527              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 6 138           | 3 606           | 11 659          | 26 725               | 23 824          | 23 824             | -                 | 62 243                                              | 56 581              | 53 178              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 6 138           | 3 606           | 11 659          | 26 725               | 23 824          | 23 824             | -                 | 62 243                                              | 56 581              | 53 178              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 6 138           | 3 606           | 11 659          | 26 725               | 23 824          | 23 824             | -                 | 62 243                                              | 56 581              | 53 178              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 6 138           | 3 606           | 11 659          | 26 725               | 23 824          | 23 824             | -                 | 62 243                                              | 56 581              | 53 178              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: uMhlathuze(KZN282) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| KwaZulu-Natal: Diminidize(R2/N202) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30) |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                     |                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                    | Ref | 2010/11          | 2011/12          | 2012/13          | Current year 2013/14 |                  |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                    | 1   | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                       |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                                 | 2   | 178 078          | 204 614          | 238 007          | 275 000              | 280 000          | 280 000            | -                 | 314 000                                             | 345 400             | 379 940             |
| Property rates - penalties and collection charges                                                                                                                              |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                          | 2   | 765 731          | 966 962          | 1 091 706        | 1 144 131            | 1 291 254        | 1 291 254          | -                 | 1 385 000                                           | 1 495 800           | 1 615 464           |
| Service charges - water revenue                                                                                                                                                | 2   | 128 360          | 134 008          | 158 637          | 167 641              | 175 480          | 175 480            | -                 | 204 600                                             | 222 922             | 242 887             |
| Service charges - sanitation revenue                                                                                                                                           | 2   | 54 755           | 59 702           | 66 946           | 74 242               | 72 844           | 72 844             | -                 | 78 000                                              | 84 240              | 90 979              |
| Service charges - refuse revenue                                                                                                                                               | 2   | 39 044           | 46 088           | 52 520           | 57 320               | 58 660           | 58 660             | -                 | 62 000                                              | 66 960              | 72 317              |
| Service charges - other                                                                                                                                                        |     | -                | -                | -                | 8 782                | 9 232            | 9 232              | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                             |     | 10 901           | 16 133           | 16 860           | 10 878               | 9 086            | 9 086              | -                 | 8 234                                               | 8 810               | 9 426               |
| Interest earned - external investments                                                                                                                                         |     | 2 565            | 4 012            | 14 499           | 4 152                | 10 100           | 10 100             | -                 | 10 605                                              | 11 135              | 11 692              |
| Interest earned - outstanding debtors                                                                                                                                          |     | 1 284            | 1 639            | 1 778            | 1 597                | 1 673            | 1 673              | -                 | 1 542                                               | 1 650               | 1 766               |
| Dividends received                                                                                                                                                             |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                          |     | 1 645            | 3 005            | 10 550           | 10 102               | 9 302            | 9 302              | -                 | 8 877                                               | 9 499               | 10 163              |
| Licences and permits                                                                                                                                                           |     | 1 867            | 1 831            | 1 933            | 2 747                | 1 846            | 1 846              | -                 | 1 728                                               | 1 849               | 1 986               |
| Agency services                                                                                                                                                                |     | 4 603            | 5 922            | 6 093            | 5 800                | 6 200            | 6 200              | -                 | 6 350                                               | 6 795               | 7 270               |
| Transfers recognised - operational                                                                                                                                             |     | 157 427          | 183 050          | 202 114          | 219 635              | 236 994          | 236 994            | -                 | 260 509                                             | 272 068             | 287 010             |
| Other own revenue                                                                                                                                                              | 2   | 42 397           | 31 612           | 126 783          | 15 729               | 16 183           | 16 183             | -                 | 29 114                                              | 31 125              | 33 276              |
| Gains on disposal of PPE                                                                                                                                                       |     | 2 350            | 5 857            | 569              | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                               |     | <b>1 391 008</b> | <b>1 664 435</b> | <b>1 988 995</b> | <b>1 997 756</b>     | <b>2 178 852</b> | <b>2 178 852</b>   | <b>-</b>          | <b>2 370 559</b>                                    | <b>2 558 251</b>    | <b>2 764 176</b>    |
| <b>Expenditure By Type</b>                                                                                                                                                     |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                         | 2   | 361 199          | 393 065          | 437 126          | 508 764              | 499 490          | 499 490            | -                 | 583 141                                             | 623 840             | 670 647             |
| Remuneration of councillors                                                                                                                                                    |     | 14 587           | 15 863           | 17 148           | 21 529               | 21 529           | 21 529             | -                 | 23 176                                              | 24 799              | 26 660              |
| Debt impairment                                                                                                                                                                | 3   | 2 310            | 3 000            | 3 647            | 2 075                | 2 075            | 2 075              | -                 | 3 050                                               | 3 264               | 3 508               |
| Depreciation and asset impairment                                                                                                                                              | 2   | 287 923          | 300 901          | 345 315          | 145 218              | 145 218          | 145 218            | -                 | 182 390                                             | 207 970             | 239 935             |
| Finance charges                                                                                                                                                                |     | 88 508           | 82 481           | 79 985           | 75 538               | 73 038           | 73 038             | -                 | 77 614                                              | 78 455              | 76 574              |
| Bulk purchases                                                                                                                                                                 | 2   | 649 531          | 834 001          | 937 247          | 928 881              | 1 057 967        | 1 057 967          | -                 | 1 096 502                                           | 1 184 766           | 1 280 238           |
| Other Materials                                                                                                                                                                | 8   | 50 407           | 40 271           | 65 438           | 24 033               | 26 943           | 26 943             | -                 | 34 702                                              | 37 158              | 39 973              |
| Contracted services                                                                                                                                                            |     | 84 679           | 83 809           | 98 865           | 129 661              | 147 463          | 147 463            | -                 | 159 669                                             | 170 707             | 183 021             |
| Transfers and grants                                                                                                                                                           |     | 1 144            | 1 177            | 2 091            | 9 904                | 10 216           | 10 216             | -                 | 13 749                                              | 14 705              | 15 800              |
| Other expenditure                                                                                                                                                              | 4,5 | 90 643           | 106 287          | 104 743          | 143 811              | 189 860          | 189 860            | -                 | 189 254                                             | 189 533             | 203 094             |
| Loss on disposal of PPE                                                                                                                                                        |     | -                | -                | 470              | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                       |     | <b>1 630 931</b> | <b>1 860 854</b> | <b>2 092 075</b> | <b>1 989 414</b>     | <b>2 173 799</b> | <b>2 173 799</b>   | <b>-</b>          | <b>2 363 247</b>                                    | <b>2 535 196</b>    | <b>2 739 449</b>    |
| <b>Surplus/(Deficit)</b>                                                                                                                                                       |     | <b>(239 923)</b> | <b>(196 419)</b> | <b>(103 079)</b> | <b>8 342</b>         | <b>5 054</b>     | <b>5 054</b>       | <b>-</b>          | <b>7 311</b>                                        | <b>23 055</b>       | <b>24 726</b>       |
| Transfers recognised - capital                                                                                                                                                 | 6   | 46 719           | 49 138           | 51 659           | 93 697               | 242 652          | 242 652            | -                 | 119 456                                             | 157 879             | 122 907             |
| Contributions recognised - capital                                                                                                                                             |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                             |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                             |     | <b>(193 205)</b> | <b>(147 281)</b> | <b>(51 420)</b>  | <b>102 040</b>       | <b>247 706</b>   | <b>247 706</b>     | <b>-</b>          | <b>126 767</b>                                      | <b>180 934</b>      | <b>147 633</b>      |
| Taxation                                                                                                                                                                       |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                        |     | <b>(193 205)</b> | <b>(147 281)</b> | <b>(51 420)</b>  | <b>102 040</b>       | <b>247 706</b>   | <b>247 706</b>     | <b>-</b>          | <b>126 767</b>                                      | <b>180 934</b>      | <b>147 633</b>      |
| Attributable to minorities                                                                                                                                                     |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                          |     | <b>(193 205)</b> | <b>(147 281)</b> | <b>(51 420)</b>  | <b>102 040</b>       | <b>247 706</b>   | <b>247 706</b>     | <b>-</b>          | <b>126 767</b>                                      | <b>180 934</b>      | <b>147 633</b>      |
| Share of surplus/ (deficit) of associate                                                                                                                                       | 7   | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                          |     | <b>(193 205)</b> | <b>(147 281)</b> | <b>(51 420)</b>  | <b>102 040</b>       | <b>247 706</b>   | <b>247 706</b>     | <b>-</b>          | <b>126 767</b>                                      | <b>180 934</b>      | <b>147 633</b>      |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Ntambanana(KZN283) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Gazette of the Republic of South Africa, 2014, No. 35, 12 June 2014                                                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|-------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Table A4: Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/2015) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Description                                                                                                                               | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                               | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                            | 2   | 502             | 1 194           | 1 248           | 1 679                | 1 353           | 1 353              | -                 | 1 353                                               | 1 429               | 1 509               |
| Property rates - penalties and collection charges                                                                                         |     | -               | -               | 23              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                     | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                           | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                      | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                          | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                        |     | 124             | 33              | -               | -                    | 29              | 29                 | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                                                                                                    |     | 429             | 713             | 1 173           | 570                  | 1 017           | 1 017              | -                 | 1 074                                               | 1 132               | 1 193               |
| Interest earned - outstanding debtors                                                                                                     |     | 82              | 75              | 59              | -                    | 26              | 26                 | -                 | 27                                                  | 29                  | 30                  |
| Dividends received                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                        |     | 33 785          | 34 414          | 51 828          | 46 428               | 60 231          | 60 231             | -                 | 43 378                                              | 57 181              | 57 335              |
| Other own revenue                                                                                                                         | 2   | 135             | 1 001           | 500             | 1 992                | 16 585          | 16 585             | -                 | 102                                                 | 107                 | 113                 |
| Gains on disposal of PPE                                                                                                                  |     | -               | 2 696           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                          |     | <b>35 057</b>   | <b>40 125</b>   | <b>54 832</b>   | <b>50 669</b>        | <b>79 241</b>   | <b>79 241</b>      | <b>-</b>          | <b>45 934</b>                                       | <b>59 877</b>       | <b>60 180</b>       |
| <b>Expenditure By Type</b>                                                                                                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                    | 2   | 7 401           | 7 817           | 10 231          | 11 030               | 12 973          | 12 973             | -                 | 14 894                                              | 15 848              | 16 862              |
| Remuneration of councillors                                                                                                               |     | 2 487           | 2 871           | 2 912           | 3 232                | 3 812           | 3 812              | -                 | 3 966                                               | 4 219               | 4 489               |
| Debt impairment                                                                                                                           | 3   | -               | -               | -               | 84                   | 68              | 68                 | -                 | 71                                                  | 76                  | 81                  |
| Depreciation and asset impairment                                                                                                         | 2   | 1 271           | 1 101           | 2 281           | 1 065                | 2 281           | 2 281              | -                 | 2 430                                               | 2 586               | 2 751               |
| Finance charges                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                                                                                                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                                                                                                           | 8   | -               | -               | -               | 510                  | 510             | 510                | -                 | 539                                                 | 568                 | 599                 |
| Contracted services                                                                                                                       |     | 516             | 603             | 2 390           | 14 946               | 13 340          | 13 340             | -                 | 4 400                                               | 8 544               | 7 901               |
| Transfers and grants                                                                                                                      |     | 26 640          | 14 929          | -               | 944                  | 944             | 944                | -                 | 997                                                 | 1 051               | 1 108               |
| Other expenditure                                                                                                                         | 4,5 | 8 284           | 9 606           | 36 089          | 17 567               | 28 972          | 28 972             | -                 | 18 545                                              | 19 884              | 21 023              |
| Loss on disposal of PPE                                                                                                                   |     | 67              | -               | 22              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                  |     | <b>46 665</b>   | <b>36 927</b>   | <b>53 925</b>   | <b>49 379</b>        | <b>62 899</b>   | <b>62 899</b>      | <b>-</b>          | <b>45 842</b>                                       | <b>52 775</b>       | <b>54 814</b>       |
| <b>Surplus/(Deficit)</b>                                                                                                                  |     | <b>(11 608)</b> | <b>3 198</b>    | <b>906</b>      | <b>1 290</b>         | <b>16 341</b>   | <b>16 341</b>      | <b>-</b>          | <b>92</b>                                           | <b>7 102</b>        | <b>5 366</b>        |
| Transfers recognised - capital                                                                                                            |     | 14 750          | 10 095          | 13 216          | 13 412               | -               | -                  | -                 | 16 696                                              | 15 177              | 15 668              |
| Contributions recognised - capital                                                                                                        | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                        |     | <b>3 142</b>    | <b>13 293</b>   | <b>14 123</b>   | <b>14 702</b>        | <b>16 341</b>   | <b>16 341</b>      | <b>-</b>          | <b>16 788</b>                                       | <b>22 279</b>       | <b>21 034</b>       |
| Taxation                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                   |     | <b>3 142</b>    | <b>13 293</b>   | <b>14 123</b>   | <b>14 702</b>        | <b>16 341</b>   | <b>16 341</b>      | <b>-</b>          | <b>16 788</b>                                       | <b>22 279</b>       | <b>21 034</b>       |
| Attributable to minorities                                                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                     |     | <b>3 142</b>    | <b>13 293</b>   | <b>14 123</b>   | <b>14 702</b>        | <b>16 341</b>   | <b>16 341</b>      | <b>-</b>          | <b>16 788</b>                                       | <b>22 279</b>       | <b>21 034</b>       |
| Share of surplus/ (deficit) of associate                                                                                                  | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                     |     | <b>3 142</b>    | <b>13 293</b>   | <b>14 123</b>   | <b>14 702</b>        | <b>16 341</b>   | <b>16 341</b>      | <b>-</b>          | <b>16 788</b>                                       | <b>22 279</b>       | <b>21 034</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Kwazulu-Natal: uMlalazi(KZN284) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Gazetted - Total: Umalazi (R21204) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/2015) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                   | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                   | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                                | 2   | 40 566          | 37 981          | 30 174          | 33 019               | 32 912          | 32 912             | -                 | 34 456                                              | 36 377              | 38 004              |
| Property rates - penalties and collection charges                                                                                                                             |     | 979             | 680             | 691             | 825                  | 550             | 550                | -                 | 581                                                 | 613                 | 646                 |
| Service charges - electricity revenue                                                                                                                                         | 2   | 37 885          | 44 730          | 49 305          | 51 865               | 51 843          | 51 843             | -                 | 55 050                                              | 58 649              | 62 958              |
| Service charges - water revenue                                                                                                                                               | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                          | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                              | 2   | 6 134           | 7 297           | 8 194           | 9 058                | 9 149           | 9 149              | -                 | 10 077                                              | 10 621              | 11 165              |
| Service charges - other                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                            |     | 1 358           | 1 516           | 1 707           | 1 267                | 1 301           | 1 301              | -                 | 1 373                                               | 1 447               | 1 359               |
| Interest earned - external investments                                                                                                                                        |     | 635             | 1 139           | 2 491           | 1 100                | 2 500           | 2 500              | -                 | 2 600                                               | 2 700               | 2 800               |
| Interest earned - outstanding debtors                                                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | 150                                                 | 160                 | 170                 |
| Dividends received                                                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                         |     | 3 375           | 2 623           | 2 892           | 3 604                | 2 959           | 2 959              | -                 | 3 124                                               | 3 293               | 3 471               |
| Licences and permits                                                                                                                                                          |     | 3 140           | 3 318           | 3 395           | 3 551                | 3 451           | 3 451              | -                 | 3 645                                               | 3 841               | 4 049               |
| Agency services                                                                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                            |     | 57 516          | 69 774          | 90 698          | 96 758               | 106 889         | 106 889            | -                 | 119 852                                             | 144 166             | 151 165             |
| Other own revenue                                                                                                                                                             | 2   | 3 175           | 2 463           | 1 905           | 1 960                | 2 966           | 2 966              | -                 | 3 097                                               | 3 231               | 3 371               |
| Gains on disposal of PPE                                                                                                                                                      |     | 671             | 2 461           | -               | 1 000                | 200             | 200                | -                 | 100                                                 | 120                 | 130                 |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                              |     | <b>155 434</b>  | <b>173 982</b>  | <b>191 453</b>  | <b>204 008</b>       | <b>214 720</b>  | <b>214 720</b>     | <b>-</b>          | <b>234 106</b>                                      | <b>265 219</b>      | <b>279 287</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                        | 2   | 52 773          | 54 291          | 55 798          | 63 358               | 60 138          | 60 138             | -                 | 71 574                                              | 96 593              | 103 407             |
| Remuneration of councillors                                                                                                                                                   |     | 10 954          | 12 059          | 12 733          | 14 696               | 14 097          | 14 097             | -                 | 16 895                                              | 18 064              | 19 315              |
| Debt impairment                                                                                                                                                               | 3   | -               | -               | 1 389           | 1 364                | 1 364           | 1 364              | -                 | 1 440                                               | 1 518               | 1 600               |
| Depreciation and asset impairment                                                                                                                                             | 2   | 7 037           | 7 548           | 8 056           | 8 547                | 8 459           | 8 459              | -                 | 8 932                                               | 9 415               | 9 923               |
| Finance charges                                                                                                                                                               |     | 643             | 770             | 703             | 698                  | 676             | 676                | -                 | 714                                                 | 753                 | 794                 |
| Bulk purchases                                                                                                                                                                | 2   | 25 780          | 31 537          | 35 992          | 38 566               | 37 983          | 37 983             | -                 | 41 013                                              | 44 609              | 47 563              |
| Other Materials                                                                                                                                                               | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                           |     | 12 891          | 17 921          | 19 454          | 20 435               | 21 790          | 21 790             | -                 | 26 421                                              | 26 432              | 25 719              |
| Transfers and grants                                                                                                                                                          |     | 399             | 417             | 385             | 3 091                | 2 989           | 2 989              | -                 | 3 388                                               | 3 573               | 3 770               |
| Other expenditure                                                                                                                                                             | 4,5 | 49 604          | 47 946          | 56 495          | 53 205               | 67 172          | 67 172             | -                 | 63 680                                              | 64 219              | 67 166              |
| Loss on disposal of PPE                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                      |     | <b>160 082</b>  | <b>172 490</b>  | <b>191 004</b>  | <b>203 959</b>       | <b>214 668</b>  | <b>214 668</b>     | <b>-</b>          | <b>234 056</b>                                      | <b>265 175</b>      | <b>279 255</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                      |     | <b>(4 647)</b>  | <b>1 491</b>    | <b>449</b>      | <b>49</b>            | <b>52</b>       | <b>52</b>          | <b>-</b>          | <b>49</b>                                           | <b>44</b>           | <b>32</b>           |
| Transfers recognised - capital                                                                                                                                                | 6   | -               | -               | 35 093          | 42 476               | 31 973          | 31 973             | -                 | 46 538                                              | 56 807              | 54 559              |
| Contributions recognised - capital                                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                            |     | <b>(4 647)</b>  | <b>1 491</b>    | <b>35 542</b>   | <b>42 525</b>        | <b>32 024</b>   | <b>32 024</b>      | <b>-</b>          | <b>46 587</b>                                       | <b>56 851</b>       | <b>54 591</b>       |
| Taxation                                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                       |     | <b>(4 647)</b>  | <b>1 491</b>    | <b>35 542</b>   | <b>42 525</b>        | <b>32 024</b>   | <b>32 024</b>      | <b>-</b>          | <b>46 587</b>                                       | <b>56 851</b>       | <b>54 591</b>       |
| Attributable to minorities                                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                         |     | <b>(4 647)</b>  | <b>1 491</b>    | <b>35 542</b>   | <b>42 525</b>        | <b>32 024</b>   | <b>32 024</b>      | <b>-</b>          | <b>46 587</b>                                       | <b>56 851</b>       | <b>54 591</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                                      | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                         |     | <b>(4 647)</b>  | <b>1 491</b>    | <b>35 542</b>   | <b>42 525</b>        | <b>32 024</b>   | <b>32 024</b>      | <b>-</b>          | <b>46 587</b>                                       | <b>56 851</b>       | <b>54 591</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Mthonjaneni(KZN285) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| KwaZulu-Natal: Mthunjaneni (KZN21203) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/2015) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                      | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                      | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                                   | 2   | 5 695           | 6 106           | 7 085           | 6 200                | 7 150           | 7 150              | -                 | 9 274                                               | 9 794               | 10 342              |
| Property rates - penalties and collection charges                                                                                                                                |     | 495             | 545             | 337             | 450                  | 450             | 450                | -                 | 475                                                 | 502                 | 530                 |
| Service charges - electricity revenue                                                                                                                                            | 2   | 11 023          | 13 469          | 16 693          | 18 322               | 18 322          | 18 322             | -                 | 19 806                                              | 20 915              | 22 086              |
| Service charges - water revenue                                                                                                                                                  | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                                 | 2   | 977             | 944             | 1 083           | 1 113                | 1 113           | 1 113              | -                 | 1 209                                               | 1 276               | 1 348               |
| Service charges - other                                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                               |     | 394             | 457             | 498             | 385                  | 275             | 275                | -                 | 446                                                 | 471                 | 497                 |
| Interest earned - external investments                                                                                                                                           |     | 2 341           | 2 763           | 3 410           | 1 750                | 3 800           | 3 800              | -                 | 2 800                                               | 2 957               | 3 122               |
| Interest earned - outstanding debtors                                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                                                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                            |     | 19              | 1 582           | 2 462           | 1 902                | 2 600           | 2 600              | -                 | 3 000                                               | 3 168               | 3 345               |
| Licences and permits                                                                                                                                                             |     | 2 587           | 2 774           | 2 795           | 2 832                | 2 832           | 2 832              | -                 | 3 344                                               | 3 531               | 3 729               |
| Agency services                                                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                               |     | 22 068          | 27 272          | 39 697          | 33 139               | 21 377          | 21 377             | -                 | 37 944                                              | 40 069              | 42 313              |
| Other own revenue                                                                                                                                                                | 2   | 788             | 2 587           | 428             | 755                  | 841             | 841                | -                 | 308                                                 | 325                 | 343                 |
| Gains on disposal of PPE                                                                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                                 |     | <b>46 388</b>   | <b>58 498</b>   | <b>74 488</b>   | <b>66 848</b>        | <b>58 761</b>   | <b>58 761</b>      | <b>-</b>          | <b>78 605</b>                                       | <b>83 007</b>       | <b>87 655</b>       |
| <b>Expenditure By Type</b>                                                                                                                                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                           | 2   | 12 984          | 13 945          | 15 108          | 18 556               | 19 595          | 19 595             | -                 | 24 488                                              | 25 859              | 27 307              |
| Remuneration of councillors                                                                                                                                                      |     | 2 346           | 2 551           | 2 666           | 2 879                | 2 879           | 2 879              | -                 | 2 790                                               | 2 947               | 3 112               |
| Debt impairment                                                                                                                                                                  | 3   | 1 795           | -               | 83              | -                    | -               | -                  | -                 | 1 150                                               | 1 214               | 1 282               |
| Depreciation and asset impairment                                                                                                                                                | 2   | 2 954           | 2 553           | 3 199           | 3 700                | 3 700           | 3 700              | -                 | 3 300                                               | 3 485               | 3 680               |
| Finance charges                                                                                                                                                                  |     | -               | -               | -               | 2 500                | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                                                                                                                                                   | 2   | 8 863           | 11 944          | 14 295          | 17 456               | 17 456          | 17 456             | -                 | 18 433                                              | 19 465              | 20 555              |
| Other Materials                                                                                                                                                                  | 8   | 1 624           | 1 741           | 2 192           | 3 587                | 3 158           | 3 158              | -                 | 2 506                                               | 2 647               | 2 795               |
| Contracted services                                                                                                                                                              |     | 658             | 766             | 3 204           | 5 193                | 6 782           | 6 782              | -                 | 2 746                                               | 2 899               | 3 062               |
| Transfers and grants                                                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | 670                                                 | 708                 | 729                 |
| Other expenditure                                                                                                                                                                | 4,5 | 9 622           | 12 353          | 22 862          | 12 276               | 14 668          | 14 668             | -                 | 16 176                                              | 16 844              | 17 806              |
| Loss on disposal of PPE                                                                                                                                                          |     | 157             | 73              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                         |     | <b>41 004</b>   | <b>45 928</b>   | <b>63 610</b>   | <b>66 146</b>        | <b>68 238</b>   | <b>68 238</b>      | <b>-</b>          | <b>72 260</b>                                       | <b>76 068</b>       | <b>80 328</b>       |
| <b>Surplus/(Deficit)</b>                                                                                                                                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                                   |     | 15 036          | 22 427          | 23 663          | 12 487               | 26 110          | 26 110             | -                 | 15 610                                              | 22 986              | 23 771              |
| Contributions recognised - capital                                                                                                                                               | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                               |     | <b>20 421</b>   | <b>34 997</b>   | <b>34 541</b>   | <b>13 189</b>        | <b>16 633</b>   | <b>16 633</b>      | <b>-</b>          | <b>21 956</b>                                       | <b>29 925</b>       | <b>31 098</b>       |
| Taxation                                                                                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                          |     | <b>20 421</b>   | <b>34 997</b>   | <b>34 541</b>   | <b>13 189</b>        | <b>16 633</b>   | <b>16 633</b>      | <b>-</b>          | <b>21 956</b>                                       | <b>29 925</b>       | <b>31 098</b>       |
| Attributable to minorities                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                            |     | <b>20 421</b>   | <b>34 997</b>   | <b>34 541</b>   | <b>13 189</b>        | <b>16 633</b>   | <b>16 633</b>      | <b>-</b>          | <b>21 956</b>                                       | <b>29 925</b>       | <b>31 098</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                                         | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                            |     | <b>20 421</b>   | <b>34 997</b>   | <b>34 541</b>   | <b>13 189</b>        | <b>16 633</b>   | <b>16 633</b>      | <b>-</b>          | <b>21 956</b>                                       | <b>29 925</b>       | <b>31 098</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Kwazulu-Natal: Nkandla(KZN286) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures in Rupees in Lakhs as at 31/12/2013) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                        | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                        | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                     | 2   | 1 423           | 1 494           | 1 667           | 5 000                | 4 500           | 4 500              | -                 | 5 400                                               | 5 719               | 6 033               |
| Property rates - penalties and collection charges                                                                                                  |     | -               | -               | -               | 494                  | -               | -                  | -                 | 125                                                 | 132                 | 140                 |
| Service charges - electricity revenue                                                                                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                    | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                               | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                   | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                                                                                                            |     | 126             | 2 947           | 7 193           | 12 580               | 19 191          | 19 191             | -                 | 14 932                                              | 15 812              | 16 682              |
| Rental of facilities and equipment                                                                                                                 |     | 341             | 577             | -               | 411                  | 224             | 224                | -                 | 492                                                 | 520                 | 549                 |
| Interest earned - external investments                                                                                                             |     | 1 262           | 1 606           | 1 588           | 1 342                | 1 388           | 1 388              | -                 | 1 460                                               | 1 546               | 1 631               |
| Interest earned - outstanding debtors                                                                                                              |     | 118             | 67              | 1 301           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                                                                                                               |     | 11              | -               | -               | 7                    | 7               | 7                  | -                 | 10                                                  | 11                  | 11                  |
| Agency services                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                 |     | 39 684          | 80 747          | 50 688          | 63 127               | 55 369          | 55 369             | -                 | 71 044                                              | 86 183              | 86 276              |
| Other own revenue                                                                                                                                  | 2   | 7 795           | 398             | 1 546           | 18 910               | 13 495          | 13 495             | -                 | 11 422                                              | 12 096              | 12 762              |
| Gains on disposal of PPE                                                                                                                           |     | -               | -               | 486             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                   |     | <b>50 759</b>   | <b>87 835</b>   | <b>64 469</b>   | <b>101 871</b>       | <b>94 175</b>   | <b>94 175</b>      | <b>-</b>          | <b>104 884</b>                                      | <b>122 019</b>      | <b>124 084</b>      |
| <b>Expenditure By Type</b>                                                                                                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                             | 2   | 11 466          | 11 554          | 15 986          | 32 666               | 24 764          | 24 764             | -                 | 28 326                                              | 30 139              | 32 068              |
| Remuneration of councillors                                                                                                                        |     | 4 881           | 4 872           | 5 459           | 7 789                | 6 862           | 6 862              | -                 | 7 274                                               | 7 711               | 8 173               |
| Debt impairment                                                                                                                                    | 3   | 1 659           | -               | 2 283           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                                                                                                                  | 2   | 2 844           | 4 178           | 4 672           | 2 322                | -               | -                  | -                 | 4 961                                               | 5 254               | 5 543               |
| Finance charges                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | 88                                                  | 87                  | 91                  |
| Bulk purchases                                                                                                                                     | 2   | 6 286           | -               | 8 031           | 11 580               | -               | -                  | -                 | 12 513                                              | 13 252              | 13 980              |
| Other Materials                                                                                                                                    | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                |     | -               | -               | -               | 3 824                | 6 135           | 6 135              | -                 | 6 436                                               | 6 816               | 7 193               |
| Transfers and grants                                                                                                                               |     | -               | 6 850           | 3 415           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                  | 4,5 | 12 400          | 33 046          | 25 623          | 84 068               | 56 433          | 56 433             | -                 | 45 243                                              | 52 246              | 55 483              |
| Loss on disposal of PPE                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                           |     | <b>39 536</b>   | <b>60 499</b>   | <b>65 468</b>   | <b>142 249</b>       | <b>94 194</b>   | <b>94 194</b>      | <b>-</b>          | <b>104 841</b>                                      | <b>115 503</b>      | <b>122 531</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                     |     | 17 804          | -               | 38 350          | 41 081               | -               | -                  | -                 | 25 582                                              | 30 366              | 31 204              |
| Contributions recognised - capital                                                                                                                 | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                 |     | <b>29 027</b>   | <b>27 336</b>   | <b>37 351</b>   | <b>703</b>           | <b>(19)</b>     | <b>(19)</b>        | <b>-</b>          | <b>25 625</b>                                       | <b>36 882</b>       | <b>32 757</b>       |
| Taxation                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                            |     | <b>29 027</b>   | <b>27 336</b>   | <b>37 351</b>   | <b>703</b>           | <b>(19)</b>     | <b>(19)</b>        | <b>-</b>          | <b>25 625</b>                                       | <b>36 882</b>       | <b>32 757</b>       |
| Attributable to minorities                                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                              |     | <b>29 027</b>   | <b>27 336</b>   | <b>37 351</b>   | <b>703</b>           | <b>(19)</b>     | <b>(19)</b>        | <b>-</b>          | <b>25 625</b>                                       | <b>36 882</b>       | <b>32 757</b>       |
| Share of surplus/ (deficit) of associate                                                                                                           | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                              |     | <b>29 027</b>   | <b>27 336</b>   | <b>37 351</b>   | <b>703</b>           | <b>(19)</b>     | <b>(19)</b>        | <b>-</b>          | <b>25 625</b>                                       | <b>36 882</b>       | <b>32 757</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: uThungulu(DC28) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | 30 125          | 35 616          | 33 305          | 32 053               | 34 053          | 34 053             | -                 | 34 942                                              | 38 436              | 42 279              |
| Service charges - sanitation revenue                        | 2   | 3 513           | 3 740           | 4 605           | 4 759                | 4 759           | 4 759              | -                 | 5 363                                               | 5 899               | 6 489               |
| Service charges - refuse revenue                            | 2   | 7 239           | 8 445           | 11 722          | 13 700               | 12 720          | 12 720             | -                 | 16 440                                              | 19 728              | 23 673              |
| Service charges - other                                     |     | 316             | 217             | 270             | 285                  | 285             | 285                | -                 | 213                                                 | 234                 | 257                 |
| Rental of facilities and equipment                          |     | 38              | 34              | 34              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                      |     | 24 150          | 26 998          | 27 113          | 27 033               | 28 013          | 28 013             | -                 | 25 113                                              | 26 620              | 28 217              |
| Interest earned - outstanding debtors                       |     | 56              | 40              | 34              | 246                  | 1 207           | 1 207              | -                 | 3 803                                               | 4 031               | 4 273               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 282 180         | 349 642         | 396 374         | 409 252              | 413 151         | 413 151            | -                 | 457 075                                             | 466 775             | 457 821             |
| Other own revenue                                           | 2   | 12 897          | 8 703           | 9 579           | 36 827               | 184 596         | 184 596            | -                 | 38 918                                              | 38 458              | 25 997              |
| Gains on disposal of PPE                                    |     | 601             | -               | 524             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 361 115         | 433 433         | 483 560         | 524 156              | 678 785         | 678 785            | -                 | 581 865                                             | 600 180             | 589 006             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 86 623          | 88 085          | 99 493          | 138 704              | 130 369         | 130 369            | -                 | 157 400                                             | 165 908             | 179 012             |
| Remuneration of councillors                                 |     | 5 492           | 7 870           | 8 523           | 9 277                | 9 727           | 9 727              | -                 | 10 584                                              | 11 261              | 11 982              |
| Debt impairment                                             | 3   | 6 436           | 8 024           | 4 190           | 8 096                | 13 205          | 13 205             | -                 | 3 793                                               | 4 002               | 4 222               |
| Depreciation and asset impairment                           | 2   | 40 061          | 36 543          | 50 493          | 45 827               | 45 827          | 45 827             | -                 | 48 872                                              | 52 920              | 56 970              |
| Finance charges                                             |     | 12 699          | 11 901          | 13 490          | 11 460               | 11 460          | 11 460             | -                 | 7 988                                               | 7 988               | 8 432               |
| Bulk purchases                                              | 2   | 24 470          | 29 204          | 29 466          | 25 082               | 30 520          | 30 520             | -                 | 26 462                                              | 41 733              | 50 000              |
| Other Materials                                             | 8   | -               | -               | -               | 299                  | 299             | 299                | -                 | 367                                                 | 389                 | 409                 |
| Contracted services                                         |     | 60 161          | 63 005          | 65 270          | 80 721               | 83 677          | 83 677             | -                 | 95 957                                              | 106 593             | 118 961             |
| Transfers and grants                                        |     | 6 031           | 10 330          | 11 127          | 11 857               | 11 857          | 11 857             | -                 | 13 277                                              | 13 060              | 13 047              |
| Other expenditure                                           | 4,5 | 129 401         | 155 116         | 188 764         | 194 755              | 229 477         | 229 477            | -                 | 221 595                                             | 213 742             | 222 582             |
| Loss on disposal of PPE                                     |     | -               | 419             | 265             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 371 375         | 410 497         | 471 082         | 526 076              | 566 418         | 566 418            | -                 | 586 296                                             | 617 597             | 665 616             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 103 908         | 204 284         | 173 857         | 238 908              | 238 362         | 238 362            | -                 | 342 255                                             | 603 987             | 411 057             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | 93 648          | 227 221         | 186 335         | 236 988              | 350 729         | 350 729            | -                 | 337 824                                             | 586 570             | 334 447             |
| Surplus/(Deficit) after capital transfers and contributions |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 93 648          | 227 221         | 186 335         | 236 988              | 350 729         | 350 729            | -                 | 337 824                                             | 586 570             | 334 447             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 93 648          | 227 221         | 186 335         | 236 988              | 350 729         | 350 729            | -                 | 337 824                                             | 586 570             | 334 447             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 93 648          | 227 221         | 186 335         | 236 988              | 350 729         | 350 729            | -                 | 337 824                                             | 586 570             | 334 447             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Mandeni(KZN291) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Wazuluzi Total: Mandeni (R21291) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                 | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                              | 2   | 20 451          | 20 866          | 33 472          | 25 314               | 25 314          | 25 314             | -                 | 27 685                                              | 29 180              | 30 756              |
| Property rates - penalties and collection charges                                                                                                                           |     | 393             | 353             | 5 135           | 450                  | 450             | 450                | -                 | 4 000                                               | 5 746               | 7 109               |
| Service charges - electricity revenue                                                                                                                                       | 2   | 8 979           | 10 720          | 11 213          | 12 556               | 12 556          | 12 556             | -                 | 13 056                                              | 13 761              | 14 504              |
| Service charges - water revenue                                                                                                                                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                            | 2   | 4 376           | 5 264           | 5 588           | 6 050                | 6 050           | 6 050              | -                 | 6 550                                               | 6 904               | 7 277               |
| Service charges - other                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                          |     | 187             | 204             | 270             | 190                  | 190             | 190                | -                 | 190                                                 | 200                 | 211                 |
| Interest earned - external investments                                                                                                                                      |     | 2 002           | 2 283           | 2 809           | 2 000                | 2 000           | 2 000              | -                 | 2 500                                               | 2 635               | 2 777               |
| Interest earned - outstanding debtors                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                       |     | 452             | 91              | 93              | 55                   | 55              | 55                 | -                 | 505                                                 | 532                 | 561                 |
| Licences and permits                                                                                                                                                        |     | 1 191           | 2               | -               | 250                  | 250             | 250                | -                 | 300                                                 | 316                 | 333                 |
| Agency services                                                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                          |     | 78 200          | 63 974          | 93 022          | 80 781               | 82 451          | 82 451             | -                 | 97 242                                              | 121 444             | 125 582             |
| Other own revenue                                                                                                                                                           | 2   | 6 421           | 19 329          | 4 923           | 1 071                | 1 071           | 1 071              | -                 | 370                                                 | 389                 | 410                 |
| Gains on disposal of PPE                                                                                                                                                    |     | -               | -               | (376)           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                            |     | <b>122 651</b>  | <b>123 085</b>  | <b>156 149</b>  | <b>128 716</b>       | <b>130 386</b>  | <b>130 386</b>     | <b>-</b>          | <b>152 398</b>                                      | <b>181 108</b>      | <b>189 521</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                      | 2   | 27 351          | 30 010          | 32 930          | 43 142               | 43 142          | 43 142             | -                 | 55 829                                              | 58 844              | 62 257              |
| Remuneration of councillors                                                                                                                                                 |     | 6 211           | 7 523           | 8 029           | 9 021                | 9 021           | 9 021              | -                 | 9 718                                               | 10 242              | 10 836              |
| Debt impairment                                                                                                                                                             | 3   | 10 275          | 3 081           | 7 104           | 2 842                | 2 842           | 2 842              | -                 | 3 218                                               | 3 392               | 3 575               |
| Depreciation and asset impairment                                                                                                                                           | 2   | 17 506          | 15 360          | 18 773          | 2 000                | 2 000           | 2 000              | -                 | 5 973                                               | 6 873               | 7 238               |
| Finance charges                                                                                                                                                             |     | 43              | 14              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                                                                                                                                              | 2   | 5 868           | 7 269           | 7 437           | 10 084               | 10 084          | 10 084             | -                 | 10 991                                              | 11 585              | 12 210              |
| Other Materials                                                                                                                                                             | 8   | -               | 10 181          | 8 708           | 13 966               | 13 966          | 13 966             | -                 | 15 446                                              | 16 280              | 17 159              |
| Contracted services                                                                                                                                                         |     | 8 978           | 9 432           | 10 039          | 14 290               | 14 290          | 14 290             | -                 | 13 900                                              | 13 476              | 14 011              |
| Transfers and grants                                                                                                                                                        |     | 13 177          | 5 789           | 3 284           | 6 841                | 6 841           | 6 841              | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                           | 4,5 | 22 329          | 20 686          | 24 855          | 32 796               | 32 796          | 32 796             | -                 | 37 322                                              | 60 415              | 62 234              |
| Loss on disposal of PPE                                                                                                                                                     |     | -               | 60              | 355             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                    |     | <b>111 739</b>  | <b>109 406</b>  | <b>121 513</b>  | <b>134 981</b>       | <b>134 981</b>  | <b>134 981</b>     | <b>-</b>          | <b>152 398</b>                                      | <b>181 108</b>      | <b>189 521</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                              | 6   | 24 139          | 33 613          | -               | 31 857               | 51 050          | 51 050             | -                 | 62 334                                              | 49 528              | 51 363              |
| Contributions recognised - capital                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                                                                                                                                             |     | 35 051          | 47 292          | 34 636          | 25 592               | 46 455          | 46 455             | -                 | 62 334                                              | 49 528              | 51 363              |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                     |     | 35 051          | 47 292          | 34 636          | 25 592               | 46 455          | 46 455             | -                 | 62 334                                              | 49 528              | 51 363              |
| Attributable to minorities                                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                       |     | 35 051          | 47 292          | 34 636          | 25 592               | 46 455          | 46 455             | -                 | 62 334                                              | 49 528              | 51 363              |
| Share of surplus/ (deficit) of associate                                                                                                                                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                       |     | <b>35 051</b>   | <b>47 292</b>   | <b>34 636</b>   | <b>25 592</b>        | <b>46 455</b>   | <b>46 455</b>      | <b>-</b>          | <b>62 334</b>                                       | <b>49 528</b>       | <b>51 363</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: KwaDukuza(KZN292) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| KwaZulu-Natal: Kwabukuzi(R21252) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/2015) |     |                 |                 |                 |                      |                  |                    |                   |                                                     |                     |                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|------------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                  |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                 | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget  | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                    |     |                 |                 |                 |                      |                  |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                              | 2   | 186 448         | 219 940         | 236 380         | 265 162              | 265 162          | 265 162            | -                 | 288 499                                             | 305 809             | 320 764             |
| Property rates - penalties and collection charges                                                                                                                           |     | 3 516           | 7 527           | 10 744          | 10 700               | 8 363            | 8 363              | -                 | 11 342                                              | 12 023              | 12 744              |
| Service charges - electricity revenue                                                                                                                                       | 2   | 332 038         | 402 426         | 467 668         | 555 279              | 537 485          | 537 485            | -                 | 587 274                                             | 623 361             | 666 893             |
| Service charges - water revenue                                                                                                                                             | 2   | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                        | 2   | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                            | 2   | 34 920          | 38 742          | 42 645          | 46 335               | 48 451           | 48 451             | -                 | 52 812                                              | 57 565              | 62 746              |
| Service charges - other                                                                                                                                                     |     | -               | -               | -               | 400                  | 500              | 500                | -                 | 540                                                 | 572                 | 618                 |
| Rental of facilities and equipment                                                                                                                                          |     | 1 082           | 1 063           | 1 056           | 1 377                | 1 426            | 1 426              | -                 | 1 524                                               | 1 613               | 1 702               |
| Interest earned - external investments                                                                                                                                      |     | 16 272          | 15 923          | 21 099          | 10 525               | 12 375           | 12 375             | -                 | 13 643                                              | 16 877              | 17 891              |
| Interest earned - outstanding debtors                                                                                                                                       |     | 461             | 2 535           | 2 729           | 3 150                | 3 150            | 3 150              | -                 | 3 339                                               | 3 539               | 3 752               |
| Dividends received                                                                                                                                                          |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                       |     | 3 468           | 3 831           | 5 887           | 4 660                | 4 654            | 4 654              | -                 | 4 979                                               | 5 278               | 5 700               |
| Licences and permits                                                                                                                                                        |     | 6 239           | 7 655           | 8 571           | 259                  | 259              | 259                | -                 | 268                                                 | 284                 | 299                 |
| Agency services                                                                                                                                                             |     | -               | -               | -               | 8 707                | 8 707            | 8 707              | -                 | 9 157                                               | 9 590               | 9 590               |
| Transfers recognised - operational                                                                                                                                          |     | 59 679          | 61 966          | 94 371          | 108 028              | 112 474          | 112 474            | -                 | 119 096                                             | 134 980             | 143 903             |
| Other own revenue                                                                                                                                                           | 2   | 27 711          | 44 189          | 60 866          | 39 143               | 44 712           | 44 712             | -                 | 47 090                                              | 34 200              | 34 603              |
| Gains on disposal of PPE                                                                                                                                                    |     | -               | -               | -               | -                    | 45               | 45                 | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                            |     | <b>671 835</b>  | <b>805 796</b>  | <b>952 016</b>  | <b>1 053 725</b>     | <b>1 047 762</b> | <b>1 047 762</b>   | <b>-</b>          | <b>1 139 563</b>                                    | <b>1 205 691</b>    | <b>1 281 204</b>    |
| <b>Expenditure By Type</b>                                                                                                                                                  |     |                 |                 |                 |                      |                  |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                      | 2   | 150 032         | 171 960         | 201 310         | 239 862              | 251 146          | 251 146            | -                 | 283 977                                             | 301 056             | 319 113             |
| Remuneration of councillors                                                                                                                                                 |     | 10 531          | 14 021          | 15 130          | 18 507               | 18 007           | 18 007             | -                 | 18 510                                              | 19 618              | 19 634              |
| Debt impairment                                                                                                                                                             | 3   | 2 149           | 429             | 2 682           | 14 136               | 11 136           | 11 136             | -                 | 11 086                                              | 15 307              | 15 381              |
| Depreciation and asset impairment                                                                                                                                           | 2   | 38 301          | 45 500          | 41 987          | 71 923               | 48 597           | 48 597             | -                 | 69 900                                              | 72 696              | 75 604              |
| Finance charges                                                                                                                                                             |     | 9 855           | 4 940           | 8 135           | 18 026               | 15 326           | 15 326             | -                 | 20 016                                              | 21 217              | 33 538              |
| Bulk purchases                                                                                                                                                              | 2   | 236 753         | 310 409         | 361 430         | 394 048              | 394 048          | 394 048            | -                 | 431 483                                             | 457 372             | 475 667             |
| Other Materials                                                                                                                                                             | 8   | -               | 28 657          | 32 366          | 42 620               | 46 079           | 46 079             | -                 | 28 922                                              | 35 208              | 39 669              |
| Contracted services                                                                                                                                                         |     | 21 943          | 21 256          | 22 555          | 34 544               | 34 725           | 34 725             | -                 | 33 388                                              | 38 382              | 40 535              |
| Transfers and grants                                                                                                                                                        |     | -               | -               | 22 814          | 60 815               | 63 095           | 63 095             | -                 | 67 436                                              | 71 496              | 76 121              |
| Other expenditure                                                                                                                                                           | 4,5 | 162 775         | 141 184         | 140 986         | 158 396              | 165 160          | 165 160            | -                 | 174 428                                             | 172 916             | 185 363             |
| Loss on disposal of PPE                                                                                                                                                     |     | 1 236           | 2 004           | 4 538           | 800                  | 400              | 400                | -                 | 400                                                 | 400                 | 500                 |
| <b>Total Expenditure</b>                                                                                                                                                    |     | <b>633 574</b>  | <b>740 358</b>  | <b>853 931</b>  | <b>1 053 679</b>     | <b>1 047 721</b> | <b>1 047 721</b>   | <b>-</b>          | <b>1 139 547</b>                                    | <b>1 205 668</b>    | <b>1 281 126</b>    |
| <b>Surplus/(Deficit)</b>                                                                                                                                                    |     |                 |                 |                 |                      |                  |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                              | 6   | 19 601          | 31 962          | 21 012          | 89 345               | 119 742          | 119 742            | -                 | 41 490                                              | 39 178              | 41 361              |
| Contributions recognised - capital                                                                                                                                          |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                          |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
|                                                                                                                                                                             |     | 57 862          | 97 400          | 119 098         | 89 392               | 119 783          | 119 783            | -                 | 41 506                                              | 39 200              | 41 439              |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                          |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                     |     | 57 862          | 97 400          | 119 098         | 89 392               | 119 783          | 119 783            | -                 | 41 506                                              | 39 200              | 41 439              |
| Attributable to minorities                                                                                                                                                  |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                       |     | 57 862          | 97 400          | 119 098         | 89 392               | 119 783          | 119 783            | -                 | 41 506                                              | 39 200              | 41 439              |
| Share of surplus/ (deficit) of associate                                                                                                                                    | 7   | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                       |     | <b>57 862</b>   | <b>97 400</b>   | <b>119 098</b>  | <b>89 392</b>        | <b>119 783</b>   | <b>119 783</b>     | <b>-</b>          | <b>41 506</b>                                       | <b>39 200</b>       | <b>41 439</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Ndwedwe(KZN293) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| KwaZulu-Natal, iNdwedwe(R21293) - Table A4 Budgeted Financial Performance (Revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                             | 2   | 2 661           | 4 121           | 4 131           | 4 791                | 4 791           | 4 791              | -                 | 6 314                                               | 6 693               | 7 054               |
| Property rates - penalties and collection charges                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                      | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                           | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                         |     | 69              | 48              | 193             | 200                  | 200             | 200                | -                 | 215                                                 | 228                 | 240                 |
| Interest earned - external investments                                                                                                                                     |     | 1 064           | 1 350           | 2 276           | 3 000                | 2 500           | 2 500              | -                 | 1 847                                               | 3 000               | 3 000               |
| Interest earned - outstanding debtors                                                                                                                                      |     | 50              | 202             | 353             | 300                  | 460             | 460                | -                 | 488                                                 | 517                 | 545                 |
| Dividends received                                                                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                         |     | 48 908          | 67 023          | 64 705          | 71 566               | 63 836          | 63 836             | -                 | 87 218                                              | 112 987             | 115 088             |
| Other own revenue                                                                                                                                                          | 2   | 328             | 773             | 502             | 499                  | 554             | 554                | -                 | 300                                                 | 318                 | 335                 |
| Gains on disposal of PPE                                                                                                                                                   |     | 166             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                           |     | <b>53 247</b>   | <b>73 518</b>   | <b>72 160</b>   | <b>80 356</b>        | <b>72 341</b>   | <b>72 341</b>      | <b>-</b>          | <b>96 381</b>                                       | <b>123 742</b>      | <b>126 262</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                     | 2   | 18 156          | 19 599          | 19 227          | 22 117               | 21 515          | 21 515             | -                 | 28 631                                              | 30 349              | 32 166              |
| Remuneration of councillors                                                                                                                                                |     | 7 173           | 7 896           | 8 389           | 8 916                | 8 916           | 8 916              | -                 | 9 451                                               | 10 039              | 10 722              |
| Debt impairment                                                                                                                                                            | 3   | -               | 2 334           | 2 355           | 2 411                | 2 703           | 2 703              | -                 | 2 526                                               | 2 677               | 4 200               |
| Depreciation and asset impairment                                                                                                                                          | 2   | 4 077           | 6 089           | 21 957          | 3 300                | 9 400           | 9 400              | -                 | 10 800                                              | 12 508              | 4 200               |
| Finance charges                                                                                                                                                            |     | 588             | 487             | 293             | 420                  | 420             | 420                | -                 | 951                                                 | 1 008               | 1 062               |
| Bulk purchases                                                                                                                                                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                                                                                                                                            | 8   | 2 812           | 4 164           | 5 446           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                        |     | 2 810           | 3 072           | 3 102           | 12 855               | 9 010           | 9 010              | -                 | 10 001                                              | 9 541               | 10 401              |
| Transfers and grants                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                          | 4,5 | 21 021          | 19 255          | 29 167          | 29 547               | 28 951          | 28 951             | -                 | 30 552                                              | 31 292              | 36 041              |
| Loss on disposal of PPE                                                                                                                                                    |     | -               | -               | 409             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                   |     | <b>56 638</b>   | <b>62 896</b>   | <b>90 345</b>   | <b>79 566</b>        | <b>80 915</b>   | <b>80 915</b>      | <b>-</b>          | <b>92 912</b>                                       | <b>97 414</b>       | <b>98 793</b>       |
| <b>Surplus/(Deficit)</b>                                                                                                                                                   |     | <b>(3 391)</b>  | <b>10 621</b>   | <b>(18 185)</b> | <b>789</b>           | <b>(8 573)</b>  | <b>(8 573)</b>     | <b>-</b>          | <b>3 469</b>                                        | <b>26 328</b>       | <b>27 469</b>       |
| Transfers recognised - capital                                                                                                                                             |     | 31 506          | 16 386          | 21 468          | 60 686               | 46 488          | 46 488             | -                 | 56 036                                              | 38 155              | 39 320              |
| Contributions recognised - capital                                                                                                                                         | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                         |     | <b>28 115</b>   | <b>27 007</b>   | <b>3 283</b>    | <b>61 475</b>        | <b>37 915</b>   | <b>37 915</b>      | <b>-</b>          | <b>59 505</b>                                       | <b>64 483</b>       | <b>66 789</b>       |
| Taxation                                                                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                    |     | <b>28 115</b>   | <b>27 007</b>   | <b>3 283</b>    | <b>61 475</b>        | <b>37 915</b>   | <b>37 915</b>      | <b>-</b>          | <b>59 505</b>                                       | <b>64 483</b>       | <b>66 789</b>       |
| Attributable to minorities                                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                      |     | <b>28 115</b>   | <b>27 007</b>   | <b>3 283</b>    | <b>61 475</b>        | <b>37 915</b>   | <b>37 915</b>      | <b>-</b>          | <b>59 505</b>                                       | <b>64 483</b>       | <b>66 789</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                                   | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                      |     | <b>28 115</b>   | <b>27 007</b>   | <b>3 283</b>    | <b>61 475</b>        | <b>37 915</b>   | <b>37 915</b>      | <b>-</b>          | <b>59 505</b>                                       | <b>64 483</b>       | <b>66 789</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Maphumulo(KZN294) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| KwaZulu-Natal: eMphahlele (KZN2534) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                    | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                    | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                                 | 2   | 5 923           | 9 172           | 12 258          | 12 258               | 12 258          | 12 258             | -                 | 7 107                                               | 7 107               | 7 107               |
| Property rates - penalties and collection charges                                                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                          | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                                | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                           | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                               | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                             |     | 642             | 772             | 844             | 821                  | 821             | 821                | -                 | 2 039                                               | 2 243               | 2 468               |
| Interest earned - external investments                                                                                                                                         |     | 281             | 1 245           | 2 882           | 1 479                | 2 268           | 2 268              | -                 | 2 268                                               | 2 495               | 2 744               |
| Interest earned - outstanding debtors                                                                                                                                          |     | 219             | 336             | -               | 518                  | 518             | 518                | -                 | 733                                                 | 803                 | 867                 |
| Dividends received                                                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                             |     | 37 155          | 45 908          | 52 075          | 59 296               | 58 616          | 58 616             | -                 | 66 925                                              | 77 471              | 77 260              |
| Other own revenue                                                                                                                                                              | 2   | 549             | 250             | 200             | 708                  | 3 433           | 3 433              | -                 | 3 241                                               | 3 536               | 3 859               |
| Gains on disposal of PPE                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                               |     | <b>44 770</b>   | <b>57 683</b>   | <b>68 259</b>   | <b>75 081</b>        | <b>77 915</b>   | <b>77 915</b>      | <b>-</b>          | <b>82 314</b>                                       | <b>93 655</b>       | <b>94 305</b>       |
| <b>Expenditure By Type</b>                                                                                                                                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                         | 2   | 11 976          | 14 536          | 15 101          | 20 826               | 18 276          | 18 276             | -                 | 26 745                                              | 27 442              | 29 397              |
| Remuneration of councillors                                                                                                                                                    |     | 3 972           | 4 809           | 4 768           | 5 620                | 5 620           | 5 620              | -                 | 5 536                                               | 5 974               | 6 448               |
| Debt impairment                                                                                                                                                                | 3   | 980             | 3 339           | 5 288           | 2 000                | 2 800           | 2 800              | -                 | 1 000                                               | 1 000               | 1 000               |
| Depreciation and asset impairment                                                                                                                                              | 2   | 4 357           | 6 021           | 6 559           | 6 245                | 6 617           | 6 617              | -                 | 9 310                                               | 9 142               | 10 056              |
| Finance charges                                                                                                                                                                |     | 1 504           | 1 327           | 1 204           | 1 672                | 1 672           | 1 672              | -                 | 2 825                                               | 3 107               | 3 417               |
| Bulk purchases                                                                                                                                                                 | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                                                                                                                                                | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                            |     | 2 939           | 3 366           | 3 935           | 14 079               | 19 521          | 19 521             | -                 | 8 504                                               | 9 147               | 9 847               |
| Transfers and grants                                                                                                                                                           |     | 495             | 378             | 212             | 2 704                | 2 704           | 2 704              | -                 | 3 055                                               | 3 059               | 3 751               |
| Other expenditure                                                                                                                                                              | 4,5 | 16 076          | 18 541          | 34 960          | 21 879               | 21 682          | 21 682             | -                 | 24 972                                              | 26 516              | 28 560              |
| Loss on disposal of PPE                                                                                                                                                        |     | -               | -               | -               | -                    | 200             | 200                | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                       |     | <b>42 298</b>   | <b>52 318</b>   | <b>72 028</b>   | <b>75 024</b>        | <b>79 092</b>   | <b>79 092</b>      | <b>-</b>          | <b>81 948</b>                                       | <b>85 387</b>       | <b>92 476</b>       |
| <b>Surplus/(Deficit)</b>                                                                                                                                                       |     | <b>2 472</b>    | <b>5 365</b>    | <b>(3 769)</b>  | <b>57</b>            | <b>(1 177)</b>  | <b>(1 177)</b>     | <b>-</b>          | <b>366</b>                                          | <b>8 268</b>        | <b>1 829</b>        |
| Transfers recognised - capital                                                                                                                                                 |     | 11 340          | 20 115          | 28 539          | 27 317               | 29 042          | 29 042             | -                 | 28 070                                              | 21 862              | 22 676              |
| Contributions recognised - capital                                                                                                                                             | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                             |     | <b>13 812</b>   | <b>25 481</b>   | <b>24 770</b>   | <b>27 374</b>        | <b>27 865</b>   | <b>27 865</b>      | <b>-</b>          | <b>28 436</b>                                       | <b>30 130</b>       | <b>24 505</b>       |
| Taxation                                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                        |     | <b>13 812</b>   | <b>25 481</b>   | <b>24 770</b>   | <b>27 374</b>        | <b>27 865</b>   | <b>27 865</b>      | <b>-</b>          | <b>28 436</b>                                       | <b>30 130</b>       | <b>24 505</b>       |
| Attributable to minorities                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                          |     | <b>13 812</b>   | <b>25 481</b>   | <b>24 770</b>   | <b>27 374</b>        | <b>27 865</b>   | <b>27 865</b>      | <b>-</b>          | <b>28 436</b>                                       | <b>30 130</b>       | <b>24 505</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                                       | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                          |     | <b>13 812</b>   | <b>25 481</b>   | <b>24 770</b>   | <b>27 374</b>        | <b>27 865</b>   | <b>27 865</b>      | <b>-</b>          | <b>28 436</b>                                       | <b>30 130</b>       | <b>24 505</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Kwazulu-Natal: iLembe(DC29) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | 76 169          | 79 621          | 80 345          | 86 494               | 85 304          | 85 304             | -                 | 157 198                                             | 166 630             | 175 795             |
| Service charges - sanitation revenue                        | 2   | 16 029          | 16 112          | 16 727          | 17 298               | 19 543          | 19 543             | -                 | 106 988                                             | 113 407             | 119 645             |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | 4 434           | 2 810                | 3 857           | 3 857              | -                 | 5 473                                               | 5 802               | 6 121               |
| Rental of facilities and equipment                          |     | 98              | 108             | 74              | 287                  | 17              | 17                 | -                 | 293                                                 | 311                 | 328                 |
| Interest earned - external investments                      |     | 5 599           | 6 527           | 5 229           | 6 600                | 2 448           | 2 448              | -                 | 10 564                                              | 11 198              | 11 813              |
| Interest earned - outstanding debtors                       |     | 18 486          | 20 848          | 14 940          | 16 760               | 14 913          | 14 913             | -                 | 17 755                                              | 18 820              | 19 856              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | 1 515                | 1 515           | 1 515              | -                 | 1 207                                               | 1 280               | 1 350               |
| Transfers recognised - operational                          |     | 269 880         | 352 879         | 275 728         | 278 320              | 282 764         | 282 764            | -                 | 332 550                                             | 366 737             | 349 723             |
| Other own revenue                                           | 2   | 7 743           | 5 527           | 5 846           | 61 797               | 51 797          | 51 797             | -                 | 21 845                                              | 23 156              | 24 430              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 394 002         | 481 623         | 403 325         | 471 881              | 462 157         | 462 157            | -                 | 653 874                                             | 707 340             | 709 060             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 81 375          | 91 098          | 103 978         | 122 882              | 135 504         | 135 504            | -                 | 165 654                                             | 175 593             | 185 250             |
| Remuneration of councillors                                 |     | 5 347           | 5 431           | 5 731           | 7 189                | 7 189           | 7 189              | -                 | 8 089                                               | 8 575               | 9 046               |
| Debt impairment                                             | 3   | 47 377          | 43 601          | 18 807          | 19 346               | 16 546          | 16 546             | -                 | 55 977                                              | 59 336              | 62 007              |
| Depreciation and asset impairment                           | 2   | 19 544          | 23 100          | 25 033          | 31 600               | 39 600          | 39 600             | -                 | 26 927                                              | 28 543              | 30 112              |
| Finance charges                                             |     | 12 363          | 10 984          | 9 757           | 12 100               | 10 712          | 10 712             | -                 | 11 729                                              | 12 901              | 14 192              |
| Bulk purchases                                              | 2   | 44 871          | 51 715          | 59 637          | 55 689               | 55 389          | 55 389             | -                 | 40 928                                              | 43 384              | 45 770              |
| Other Materials                                             | 8   | 14 357          | -               | 33 121          | 21 930               | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 8 147           | 10 710          | 52 060          | 59 973               | 60 016          | 60 016             | -                 | 46 215                                              | 48 988              | 51 682              |
| Transfers and grants                                        |     | 58 153          | 35 323          | 45 606          | 26 040               | 23 684          | 23 684             | -                 | 37 886                                              | 34 340              | 36 240              |
| Other expenditure                                           | 4,5 | 75 012          | 107 711         | 68 061          | 90 222               | 143 578         | 143 578            | -                 | 152 083                                             | 166 557             | 175 718             |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 366 545         | 379 675         | 421 790         | 446 971              | 492 218         | 492 218            | -                 | 545 487                                             | 578 216             | 610 018             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 27 458          | 101 948         | (18 466)        | 24 910               | (30 061)        | (30 061)           | -                 | 108 387                                             | 129 124             | 99 042              |
| Contributions recognised - capital                          |     | 80 798          | 80 798          | 313 445         | 322 366              | 297 858         | 297 858            | -                 | 306 688                                             | 331 428             | 386 806             |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | -               | -               | -               | -                    | 25 508          | 25 508             | -                 | 20 000                                              | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 108 256         | 182 746         | 294 979         | 347 276              | 293 305         | 293 305            | -                 | 435 075                                             | 460 552             | 485 848             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 108 256         | 182 746         | 294 979         | 347 276              | 293 305         | 293 305            | -                 | 435 075                                             | 460 552             | 485 848             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 108 256         | 182 746         | 294 979         | 347 276              | 293 305         | 293 305            | -                 | 435 075                                             | 460 552             | 485 848             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 108 256         | 182 746         | 294 979         | 347 276              | 293 305         | 293 305            | -                 | 435 075                                             | 460 552             | 485 848             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Kwazulu-Natal: Ingwe(KZN431) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures in millions as at 2014/2015) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|--------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                             | 2   | 2 537           | 3 522           | 4 693           | 11 000               | 4 663           | 4 663              | -                 | 5 500                                               | 5 600               | 5 700               |
| Property rates - penalties and collection charges                                                                                          |     | 75              | 135             | 444             | -                    | 6               | 6                  | -                 | 6                                                   | -                   | 7                   |
| Service charges - electricity revenue                                                                                                      | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                           | 2   | 286             | 306             | -               | -                    | 450             | 450                | -                 | 350                                                 | 369                 | 389                 |
| Service charges - other                                                                                                                    |     | -               | -               | 434             | 450                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                         |     | 203             | 208             | 212             | 190                  | 140             | 140                | -                 | 293                                                 | 309                 | 325                 |
| Interest earned - external investments                                                                                                     |     | 2 717           | 3 924           | 4 509           | 3 800                | 3 400           | 3 400              | -                 | 4 000                                               | 4 216               | 4 444               |
| Interest earned - outstanding debtors                                                                                                      |     | 3               | 5               | -               | -                    | -               | -                  | -                 | 114                                                 | 120                 | 128                 |
| Dividends received                                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                      |     | 95              | 35              | 111             | 200                  | 106             | 106                | -                 | 300                                                 | 316                 | 333                 |
| Licences and permits                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                         |     | 35 213          | 44 868          | 50 733          | 60 342               | 53 531          | 53 531             | -                 | 70 746                                              | 85 595              | 86 305              |
| Other own revenue                                                                                                                          | 2   | 88              | 862             | 2 996           | 30 498               | 3 337           | 3 337              | -                 | 331                                                 | 469                 | 494                 |
| Gains on disposal of PPE                                                                                                                   |     | -               | 898             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                           |     | <b>41 217</b>   | <b>54 763</b>   | <b>64 132</b>   | <b>106 480</b>       | <b>65 633</b>   | <b>65 633</b>      | <b>-</b>          | <b>81 640</b>                                       | <b>97 000</b>       | <b>98 125</b>       |
| <b>Expenditure By Type</b>                                                                                                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                     | 2   | 12 531          | 15 633          | 19 777          | 24 393               | 19 034          | 19 034             | -                 | 31 020                                              | 32 695              | 34 461              |
| Remuneration of councillors                                                                                                                |     | 4 535           | 5 543           | 5 931           | 6 392                | 5 959           | 5 959              | -                 | 6 728                                               | 7 092               | 7 474               |
| Debt impairment                                                                                                                            | 3   | 147             | 246             | 390             | 475                  | 450             | 450                | -                 | 1 942                                               | 2 081               | 2 213               |
| Depreciation and asset impairment                                                                                                          | 2   | 5 901           | 3 589           | 4 354           | 5 000                | 4 500           | 4 500              | -                 | 5 975                                               | 6 273               | 6 587               |
| Finance charges                                                                                                                            |     | 251             | 251             | 300             | 317                  | 300             | 300                | -                 | 361                                                 | 380                 | 400                 |
| Bulk purchases                                                                                                                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                                                                                                            | 8   | -               | -               | -               | -                    | -               | -                  | -                 | 2 000                                               | -                   | -                   |
| Contracted services                                                                                                                        |     | 304             | 463             | 876             | 4 859                | (3 163)         | (3 163)            | -                 | 4 068                                               | 3 890               | 4 100               |
| Transfers and grants                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | 1 300                                               | 1 381               | 1 468               |
| Other expenditure                                                                                                                          | 4,5 | 18 427          | 23 637          | 40 162          | 28 582               | (13 498)        | (13 498)           | -                 | 30 175                                              | 31 576              | 32 740              |
| Loss on disposal of PPE                                                                                                                    |     | 6               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                   |     | <b>42 102</b>   | <b>49 363</b>   | <b>71 790</b>   | <b>70 018</b>        | <b>13 581</b>   | <b>13 581</b>      | <b>-</b>          | <b>83 569</b>                                       | <b>85 368</b>       | <b>89 444</b>       |
| <b>Surplus/(Deficit)</b>                                                                                                                   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                             | 6   | 20 396          | 21 164          | 49 930          | 24 860               | 42 449          | 42 449             | -                 | 28 647                                              | 33 520              | 34 461              |
| Contributions recognised - capital                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                         |     | <b>19 511</b>   | <b>26 565</b>   | <b>42 272</b>   | <b>61 322</b>        | <b>94 501</b>   | <b>94 501</b>      | <b>-</b>          | <b>26 718</b>                                       | <b>45 153</b>       | <b>43 142</b>       |
| Taxation                                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                    |     | <b>19 511</b>   | <b>26 565</b>   | <b>42 272</b>   | <b>61 322</b>        | <b>94 501</b>   | <b>94 501</b>      | <b>-</b>          | <b>26 718</b>                                       | <b>45 153</b>       | <b>43 142</b>       |
| Attributable to minorities                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                      |     | <b>19 511</b>   | <b>26 565</b>   | <b>42 272</b>   | <b>61 322</b>        | <b>94 501</b>   | <b>94 501</b>      | <b>-</b>          | <b>26 718</b>                                       | <b>45 153</b>       | <b>43 142</b>       |
| Share of surplus/ (deficit) of associate                                                                                                   | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                      |     | <b>19 511</b>   | <b>26 565</b>   | <b>42 272</b>   | <b>61 322</b>        | <b>94 501</b>   | <b>94 501</b>      | <b>-</b>          | <b>26 718</b>                                       | <b>45 153</b>       | <b>43 142</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Kwa Sani(KZN432) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 |     | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| R thousands                                                 |     | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| Revenue By Source                                           |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   |     | 1 946           | 10 001          | 11 739          | 12 384               | 12 384          | 12 384             | -                 | 13 483                                              | 14 278              | 15 064              |
| Property rates - penalties and collection charges           |     |     | 1 098           | 784             | 732             | 767                  | 417             | 417                | -                 | 1 070                                               | 1 133               | 1 195               |
| Service charges - electricity revenue                       | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   |     | 1 837           | 1 925           | 2 121           | 2 083                | 2 083           | 2 083              | -                 | 2 164                                               | 2 292               | 2 418               |
| Service charges - other                                     |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     |     | 220             | 242             | 298             | 333                  | 333             | 333                | -                 | 353                                                 | 374                 | 394                 |
| Interest earned - external investments                      |     |     | 480             | 820             | 931             | 829                  | 829             | 829                | -                 | 1 541                                               | 1 632               | 1 727               |
| Interest earned - outstanding debtors                       |     |     | -               | -               | 104             | 235                  | 118             | 118                | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     |     | 143             | 125             | 73              | 100                  | 100             | 100                | -                 | 107                                                 | 113                 | 119                 |
| Licences and permits                                        |     |     | 87              | -               | 65              | 297                  | 350             | 350                | -                 | 741                                                 | 785                 | 828                 |
| Agency services                                             |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     |     | 12 907          | 14 989          | 26 464          | 16 827               | 16 840          | 16 840             | -                 | 18 253                                              | 18 752              | 19 880              |
| Other own revenue                                           | 2   |     | 690             | 623             | 305             | 1 687                | 8 798           | 8 798              | -                 | 2 306                                               | 2 079               | 2 195               |
| Gains on disposal of PPE                                    |     |     | 45              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     |     | 19 453          | 29 508          | 42 832          | 35 542               | 42 251          | 42 251             | -                 | 40 018                                              | 41 438              | 43 821              |
| Expenditure By Type                                         |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   |     | 10 144          | 12 169          | 12 596          | 17 369               | 17 477          | 17 477             | -                 | 18 707                                              | 19 905              | 21 179              |
| Remuneration of councillors                                 |     |     | 992             | 995             | 1 461           | 1 561                | 1 561           | 1 561              | -                 | 1 541                                               | 1 624               | 1 712               |
| Debt impairment                                             | 3   |     | 176             | 439             | 2 105           | -                    | 200             | 200                | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   |     | 1 694           | 1 593           | 1 891           | 1 957                | 1 957           | 1 957              | -                 | 2 078                                               | 2 201               | 2 322               |
| Finance charges                                             |     |     | 256             | 185             | 214             | 240                  | 183             | 183                | -                 | 160                                                 | 132                 | 106                 |
| Bulk purchases                                              | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     |     | 3 496           | 4 173           | 5 153           | 6 730                | 8 116           | 8 116              | -                 | 7 733                                               | 8 189               | 8 359               |
| Transfers and grants                                        |     |     | -               | -               | -               | 1 602                | -               | -                  | -                 | 559                                                 | 592                 | 624                 |
| Other expenditure                                           | 4,5 |     | 16 436          | 10 196          | 9 915           | 6 079                | 12 754          | 12 754             | -                 | 9 227                                               | 8 785               | 9 509               |
| Loss on disposal of PPE                                     |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     |     | 33 194          | 29 751          | 33 336          | 35 538               | 42 248          | 42 248             | -                 | 40 006                                              | 41 427              | 43 811              |
| Surplus/(Deficit)                                           |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   |     | (13 741)        | (242)           | 9 496           | 4                    | 3               | 3                  | -                 | 12                                                  | 10                  | 10                  |
| Contributions recognised - capital                          |     |     | 9 420           | 7 793           | -               | 9 096                | 9 083           | 9 083              | -                 | 7 478                                               | 7 556               | 7 679               |
| Contributed assets                                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     |     | (4 321)         | 7 550           | 9 496           | 9 100                | 9 086           | 9 086              | -                 | 7 490                                               | 7 566               | 7 689               |
| Surplus/(Deficit) after capital transfers and contributions |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                    |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |     | (4 321)         | 7 550           | 9 496           | 9 100                | 9 086           | 9 086              | -                 | 7 490                                               | 7 566               | 7 689               |
| Attributable to minorities                                  |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     |     | (4 321)         | 7 550           | 9 496           | 9 100                | 9 086           | 9 086              | -                 | 7 490                                               | 7 566               | 7 689               |
| Share of surplus/ (deficit) of associate                    | 7   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     |     | (4 321)         | 7 550           | 9 496           | 9 100                | 9 086           | 9 086              | -                 | 7 490                                               | 7 566               | 7 689               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Greater Kokstad(KZN433) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 52 251          | 52 046          | 67 242          | 135 736              | 81 057          | 81 057             | -                 | 88 435                                              | 92 877              | 97 521              |
| Property rates - penalties and collection charges           |     | 459             | 2 641           | 3 509           | 2 811                | 1 800           | 1 800              | -                 | 1 910                                               | 1 985               | 2 084               |
| Service charges - electricity revenue                       | 2   | 68 248          | 73 141          | 79 489          | 92 437               | 88 239          | 88 239             | -                 | 95 711                                              | 100 497             | 105 521             |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 10 340          | 12 147          | 10 158          | 14 245               | 9 889           | 9 889              | -                 | 10 074                                              | 10 577              | 11 106              |
| Service charges - other                                     |     | 3 788           | 2 750           | 2 186           | 1 242                | 1 700           | 1 700              | -                 | 1 149                                               | 1 206               | 1 267               |
| Rental of facilities and equipment                          |     | -               | 1 018           | 1 871           | 1 160                | 690             | 690                | -                 | 738                                                 | 775                 | 813                 |
| Interest earned - external investments                      |     | 1 946           | 771             | 432             | 450                  | 282             | 282                | -                 | 1 090                                               | 1 144               | 1 201               |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | 33              | 33                 | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | 368             | 368                | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 743             | 1 457           | 561             | 1 000                | 300             | 300                | -                 | 201                                                 | 211                 | 222                 |
| Licences and permits                                        |     | 4 023           | 2 890           | 3 578           | 3 000                | 3 500           | 3 500              | -                 | 3 307                                               | 3 472               | 3 646               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 43 016          | 47 004          | 53 729          | 60 311               | 54 851          | 54 851             | -                 | 53 676                                              | 51 652              | 46 269              |
| Other own revenue                                           | 2   | 2 183           | 9 416           | 2 715           | 4 546                | 1 545           | 1 545              | -                 | 2 711                                               | 3 183               | 2 989               |
| Gains on disposal of PPE                                    |     | 594             | 22              | 1 908           | 3 456                | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 187 591         | 205 303         | 227 381         | 320 395              | 244 254         | 244 254            | -                 | 259 001                                             | 267 579             | 272 640             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 62 924          | 69 267          | 86 493          | 94 745               | 82 471          | 82 471             | -                 | 84 514                                              | 88 928              | 91 479              |
| Remuneration of councillors                                 |     | 3 198           | 4 255           | 4 268           | 4 880                | 4 845           | 4 845              | -                 | 5 087                                               | 5 342               | 5 609               |
| Debt impairment                                             | 3   | 6 507           | 1 428           | 13 228          | 5 000                | 15 000          | 15 000             | -                 | 15 000                                              | 15 750              | 16 538              |
| Depreciation and asset impairment                           | 2   | 15 848          | 40 552          | 42 677          | 25 000               | 40 000          | 40 000             | -                 | 42 000                                              | 44 100              | 46 305              |
| Finance charges                                             |     | 1 248           | 728             | 1 092           | 2 990                | 2 171           | 2 171              | -                 | 1 053                                               | 1 105               | 1 161               |
| Bulk purchases                                              | 2   | 40 372          | 51 611          | 61 780          | 64 487               | 70 000          | 70 000             | -                 | 75 642                                              | 79 424              | 83 395              |
| Other Materials                                             | 8   | -               | 1 198           | 1 252           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | 21 584          | 9 036           | 14 855               | 18 816          | 18 816             | -                 | 15 953                                              | 16 751              | 17 588              |
| Transfers and grants                                        |     | -               | 2 420           | 946             | 3 210                | 5 077           | 5 077              | -                 | 5 000                                               | 5 250               | 5 513               |
| Other expenditure                                           | 4,5 | 64 185          | 52 173          | 66 592          | 44 059               | 29 005          | 29 005             | -                 | 27 447                                              | 26 820              | 27 839              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 194 282         | 245 218         | 287 364         | 259 226              | 267 385         | 267 385            | -                 | 271 697                                             | 283 471             | 295 426             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 21 655          | 26 599          | 31 409          | 51 419               | 47 019          | 47 019             | -                 | 48 545                                              | 35 020              | 25 569              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | 14 965          | (13 316)        | (28 574)        | 112 588              | 23 888          | 23 888             | -                 | 35 849                                              | 19 129              | 2 782               |
| Surplus/(Deficit) after capital transfers and contributions |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 14 965          | (13 316)        | (28 574)        | 112 588              | 23 888          | 23 888             | -                 | 35 849                                              | 19 129              | 2 782               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 14 965          | (13 316)        | (28 574)        | 112 588              | 23 888          | 23 888             | -                 | 35 849                                              | 19 129              | 2 782               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 14 965          | (13 316)        | (28 574)        | 112 588              | 23 888          | 23 888             | -                 | 35 849                                              | 19 129              | 2 782               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Ubulhebezwe(KZN434) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 |     | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| R thousands                                                 |     | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| Revenue By Source                                           |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   |     | 6 022           | 7 060           | 8 298           | 12 000               | 12 005          | 12 005             | -                 | 12 240                                              | 12 853              | 13 495              |
| Property rates - penalties and collection charges           |     |     | -               | -               | -               | -                    | 5               | 5                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   |     | 1 044           | 743             | 1 272           | 2 276                | 1 687           | 1 687              | -                 | 1 772                                               | 1 860               | 1 953               |
| Service charges - other                                     |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     |     | 423             | 185             | 208             | 70                   | 235             | 235                | -                 | 434                                                 | 434                 | 434                 |
| Interest earned - external investments                      |     |     | 2 183           | 2 540           | 2 864           | 2 400                | 2 400           | 2 400              | -                 | 2 840                                               | 2 544               | 2 697               |
| Interest earned - outstanding debtors                       |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     |     | 39              | 529             | 147             | 251                  | 131             | 131                | -                 | 151                                                 | 151                 | 151                 |
| Licences and permits                                        |     |     | 2 684           | 2 843           | 3 144           | 3 035                | 3 035           | 3 035              | -                 | 3 065                                               | 3 065               | 3 065               |
| Agency services                                             |     |     | -               | 586             | 609             | 650                  | 650             | 650                | -                 | 670                                                 | 650                 | 650                 |
| Transfers recognised - operational                          |     |     | 54 875          | 46 447          | 65 367          | 64 413               | 64 563          | 64 563             | -                 | 81 162                                              | 90 153              | 90 153              |
| Other own revenue                                           | 2   |     | 689             | 324             | 329             | 142                  | 363             | 363                | -                 | 201                                                 | 211                 | 221                 |
| Gains on disposal of PPE                                    |     |     | -               | -               | 192             | 2 000                | 1 500           | 1 500              | -                 | 2 500                                               | 2 625               | 2 756               |
| Total Revenue (excl. capital transfers and contributions)   |     |     | 67 958          | 61 256          | 82 428          | 87 237               | 86 575          | 86 575             | -                 | 105 035                                             | 114 546             | 115 575             |
| Expenditure By Type                                         |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   |     | 16 872          | 19 654          | 25 160          | 33 683               | 34 307          | 34 307             | -                 | 40 083                                              | 42 088              | 44 192              |
| Remuneration of councillors                                 |     |     | 4 653           | 5 288           | 6 029           | 6 978                | 6 938           | 6 938              | -                 | 7 197                                               | 7 698               | 7 668               |
| Debt impairment                                             | 3   |     | 3 468           | (1 443)         | 863             | 1 000                | 1 000           | 1 000              | -                 | 1 000                                               | 1 000               | 1 000               |
| Depreciation and asset impairment                           | 2   |     | 2 860           | 13 601          | 16 421          | 3 000                | 16 449          | 16 449             | -                 | 18 000                                              | 19 000              | 20 000              |
| Finance charges                                             |     |     | -               | 166             | 133             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   |     | -               | -               | 1 815           | 3 226                | 3 384           | 3 384              | -                 | 2 946                                               | 2 464               | 2 589               |
| Contracted services                                         |     |     | -               | -               | 78              | 5 090                | 5 382           | 5 382              | -                 | 5 493                                               | 5 854               | 6 146               |
| Transfers and grants                                        |     |     | 6 499           | 3 099           | 5 512           | 3 000                | 7 387           | 7 387              | -                 | 3 000                                               | 3 150               | 3 308               |
| Other expenditure                                           | 4,5 |     | 15 530          | 18 478          | 22 011          | 25 655               | 21 546          | 21 546             | -                 | 36 933                                              | 66 231              | 69 719              |
| Loss on disposal of PPE                                     |     |     | -               | -               | 6 167           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     |     | 49 882          | 58 843          | 84 189          | 81 632               | 96 392          | 96 392             | -                 | 114 652                                             | 147 484             | 154 622             |
| Surplus/(Deficit)                                           |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              |     |     | 18 077          | 2 414           | (1 761)         | 5 605                | (9 818)         | (9 818)            | -                 | (9 617)                                             | (32 938)            | (39 047)            |
| Contributions recognised - capital                          | 6   |     | -               | 18 483          | 16 982          | 33 181               | 33 601          | 33 601             | -                 | 31 553                                              | 24 516              | 25 742              |
| Contributed assets                                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     |     | 18 077          | 20 896          | 15 222          | 38 786               | 23 783          | 23 783             | -                 | 21 936                                              | (8 422)             | (13 305)            |
| Taxation                                                    |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |     | 18 077          | 20 896          | 15 222          | 38 786               | 23 783          | 23 783             | -                 | 21 936                                              | (8 422)             | (13 305)            |
| Attributable to minorities                                  |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     |     | 18 077          | 20 896          | 15 222          | 38 786               | 23 783          | 23 783             | -                 | 21 936                                              | (8 422)             | (13 305)            |
| Share of surplus/ (deficit) of associate                    | 7   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     |     | 18 077          | 20 896          | 15 222          | 38 786               | 23 783          | 23 783             | -                 | 21 936                                              | (8 422)             | (13 305)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Umzimkhulu(KZN435) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/2015) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                              | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                              | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| Revenue By Source                                                                                                                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                           | 2   | 7 438           | 4 006           | 5 905           | 8 500                | 8 500           | 8 500              | -                 | 8 500                                               | 9 002               | 9 497               |
| Property rates - penalties and collection charges                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                    | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                          | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                     | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                         | 2   | -               | -               | 1 337           | 800                  | 800             | 800                | -                 | 849                                                 | 899                 | 949                 |
| Service charges - other                                                                                                                  |     | 652             | 1 148           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                       |     | 492             | 593             | 878             | 650                  | 1 040           | 1 040              | -                 | 1 065                                               | 1 128               | 1 190               |
| Interest earned - external investments                                                                                                   |     | 795             | 2 667           | 2 296           | 1 300                | 2 000           | 2 000              | -                 | 2 000                                               | 2 118               | 2 234               |
| Interest earned - outstanding debtors                                                                                                    |     | 425             | 543             | 408             | 300                  | 250             | 250                | -                 | 250                                                 | 265                 | 279                 |
| Dividends received                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                    |     | 268             | 409             | 557             | 450                  | 600             | 600                | -                 | 600                                                 | 635                 | 670                 |
| Licences and permits                                                                                                                     |     | 221             | 231             | 250             | 250                  | 250             | 250                | -                 | 250                                                 | 265                 | 279                 |
| Agency services                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                       |     | 61 929          | 79 352          | 90 710          | 103 059              | 103 432         | 103 432            | -                 | 123 111                                             | 155 613             | 158 825             |
| Other own revenue                                                                                                                        | 2   | 563             | 1 871           | 1 394           | 14 885               | 15 504          | 15 504             | -                 | 1 424                                               | 1 508               | 1 591               |
| Gains on disposal of PPE                                                                                                                 |     | -               | -               | -               | -                    | 5               | 5                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)                                                                                |     | 72 783          | 90 821          | 103 734         | 130 194              | 132 381         | 132 381            | -                 | 138 049                                             | 171 433             | 175 515             |
| Expenditure By Type                                                                                                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                   | 2   | 22 378          | 27 343          | 32 555          | 37 664               | 37 942          | 37 942             | -                 | 43 690                                              | 46 487              | 49 462              |
| Remuneration of councillors                                                                                                              |     | 8 464           | 10 578          | 11 905          | 12 622               | 13 381          | 13 381             | -                 | 13 185                                              | 13 844              | 14 536              |
| Debt impairment                                                                                                                          | 3   | 3 317           | 4 334           | 2 965           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                                                                                                        | 2   | 26 097          | 30 701          | 31 949          | 8 214                | 13 575          | 13 575             | -                 | 14 250                                              | 15 091              | 15 921              |
| Finance charges                                                                                                                          |     | 50              | 124             | 309             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                                                                                                           | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                                                                                                          | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                      |     | -               | -               | -               | 7 675                | 8 674           | 8 674              | -                 | 7 420                                               | 7 858               | 8 290               |
| Transfers and grants                                                                                                                     |     | -               | -               | -               | 2 061                | 1 266           | 1 266              | -                 | 1 540                                               | 1 631               | 1 721               |
| Other expenditure                                                                                                                        | 4,5 | 41 072          | 57 235          | 49 304          | 49 898               | 54 048          | 54 048             | -                 | 67 012                                              | 70 965              | 74 868              |
| Loss on disposal of PPE                                                                                                                  |     | -               | 37              | 1 098           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                                                                                                        |     | 101 377         | 130 352         | 130 083         | 118 134              | 128 886         | 128 886            | -                 | 147 097                                             | 155 875             | 164 797             |
| Surplus/(Deficit)                                                                                                                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                           | 6   | 37 448          | 69 456          | 92 677          | -                    | -               | -                  | -                 | 70 396                                              | 55 667              | 57 397              |
| Contributions recognised - capital                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions                                                                              |     | 8 854           | 29 925          | 66 327          | 12 060               | 3 495           | 3 495              | -                 | 61 349                                              | 71 224              | 68 114              |
| Taxation                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                                                                                                         |     | 8 854           | 29 925          | 66 327          | 12 060               | 3 495           | 3 495              | -                 | 61 349                                              | 71 224              | 68 114              |
| Attributable to minorities                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality                                                                                           |     | 8 854           | 29 925          | 66 327          | 12 060               | 3 495           | 3 495              | -                 | 61 349                                              | 71 224              | 68 114              |
| Share of surplus/ (deficit) of associate                                                                                                 | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                                                                                                           |     | 8 854           | 29 925          | 66 327          | 12 060               | 3 495           | 3 495              | -                 | 61 349                                              | 71 224              | 68 114              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Kwazulu-Natal: Harry Gwala(DC43) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 |     | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| R thousands                                                 |     | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| Revenue By Source                                           |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   |     | 194             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   |     | 3 152           | 36 248          | 39 865          | 42 748               | 42 748          | 42 748             | -                 | 31 037                                              | 33 520              | 36 201              |
| Service charges - sanitation revenue                        | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | 14 276                                              | 15 419              | 16 652              |
| Service charges - refuse revenue                            | 2   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     |     | 82              | 48              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                      |     |     | 5 655           | 2 202           | 2 988           | 2 000                | 2 500           | 2 500              | -                 | 2 666                                               | 2 069               | 2 072               |
| Interest earned - outstanding debtors                       |     |     | -               | -               | -               | -                    | 5 179           | 5 179              | -                 | 5 179                                               | 5 593               | 6 041               |
| Dividends received                                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     |     | 228 123         | 231 506         | 254 897         | 220 563              | 220 607         | 220 607            | -                 | 293 536                                             | 256 696             | 270 860             |
| Other own revenue                                           | 2   |     | 1 595           | 7 237           | 2 210           | 500                  | 24 543          | 24 543             | -                 | 5 250                                               | 35 955              | 35 504              |
| Gains on disposal of PPE                                    |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     |     | 238 801         | 277 241         | 299 959         | 265 811              | 295 577         | 295 577            | -                 | 351 944                                             | 349 251             | 367 330             |
| Expenditure By Type                                         |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   |     | 56 108          | 71 975          | 81 490          | 90 434               | 100 999         | 100 999            | -                 | 114 274                                             | 122 490             | 133 052             |
| Remuneration of councillors                                 |     |     | 4 051           | 4 413           | 4 622           | 6 181                | -               | -                  | -                 | 6 655                                               | 7 081               | 7 534               |
| Debt impairment                                             | 3   |     | -               | 10 735          | 15 023          | 12 000               | 12 000          | 12 000             | -                 | 10 000                                              | 10 000              | 10 000              |
| Depreciation and asset impairment                           | 2   |     | 19 812          | 22 278          | 29 017          | 20 000               | 25 000          | 25 000             | -                 | 21 396                                              | 22 703              | 24 021              |
| Finance charges                                             |     |     | 843             | 3 972           | 3 792           | 3 500                | 3 521           | 3 521              | -                 | 2 639                                               | 2 259               | 1 926               |
| Bulk purchases                                              | 2   |     | -               | 8 218           | 9 710           | 7 800                | 9 598           | 9 598              | -                 | 5 000                                               | 5 295               | 5 586               |
| Other Materials                                             | 8   |     | 14 508          | -               | -               | -                    | -               | -                  | -                 | 472                                                 | 455                 | 463                 |
| Contracted services                                         |     |     | 27 717          | 46 472          | 22 632          | 36 317               | 34 999          | 34 999             | -                 | 25 970                                              | 28 626              | 30 396              |
| Transfers and grants                                        |     |     | 67 917          | 41 843          | 7 490           | 12 000               | 13 768          | 13 768             | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 |     | 173 897         | 76 639          | 190 944         | 66 763               | 137 045         | 137 045            | -                 | 154 752                                             | 141 134             | 151 808             |
| Loss on disposal of PPE                                     |     |     | -               | 33 465          | 138             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     |     | 364 852         | 320 011         | 364 856         | 254 996              | 336 932         | 336 932            | -                 | 341 158                                             | 340 044             | 364 785             |
| Surplus/(Deficit)                                           |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              |     |     | (126 051)       | (42 770)        | (64 897)        | 10 816               | (41 355)        | (41 355)           | -                 | 10 785                                              | 9 206               | 2 545               |
| Contributions recognised - capital                          | 6   |     | 141 454         | 154 524         | 205 715         | 210 486              | 236 103         | 236 103            | -                 | 245 526                                             | 273 942             | 415 606             |
| Contributed assets                                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     |     | 15 403          | 111 755         | 140 818         | 221 302              | 194 748         | 194 748            | -                 | 256 311                                             | 283 148             | 418 151             |
| Taxation                                                    |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |     | 15 403          | 111 755         | 140 818         | 221 302              | 194 748         | 194 748            | -                 | 256 311                                             | 283 148             | 418 151             |
| Attributable to minorities                                  |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     |     | 15 403          | 111 755         | 140 818         | 221 302              | 194 748         | 194 748            | -                 | 256 311                                             | 283 148             | 418 151             |
| Share of surplus/ (deficit) of associate                    | 7   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     |     | 15 403          | 111 755         | 140 818         | 221 302              | 194 748         | 194 748            | -                 | 256 311                                             | 283 148             | 418 151             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Greater Giyani(LIM331) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Limpopo: Greater Graham (LIM551) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/2015) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|                                                                                                                                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                                                                                                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| <b>Revenue By Source</b>                                                                                                                                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                              | 2   | 12 919          | 25 653          | 28 318          | 30 000               | 28 000          | 28 000             | -                 | 30 000                                              | 30 000              | 32 000              |
| Property rates - penalties and collection charges                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                             | 2   | -               | (29)            | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                        | 2   | -               | (39)            | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                            | 2   | 3 878           | 3 839           | 3 945           | 2 500                | 3 955           | 3 955              | -                 | 3 955                                               | 3 960               | 3 970               |
| Service charges - other                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                          |     | 442             | 669             | 774             | 713                  | 725             | 725                | -                 | 727                                                 | 737                 | 742                 |
| Interest earned - external investments                                                                                                                                      |     | 1 557           | 2 900           | 5 150           | 5 000                | 5 200           | 5 200              | -                 | 5 500                                               | 5 650               | 5 800               |
| Interest earned - outstanding debtors                                                                                                                                       |     | -               | 8 198           | 7 561           | 35                   | 11 500          | 11 500             | -                 | 11 500                                              | 12 000              | 12 500              |
| Dividends received                                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                       |     | 103             | 134             | 60              | 100                  | 47              | 47                 | -                 | 47                                                  | 47                  | 48                  |
| Licences and permits                                                                                                                                                        |     | 3 735           | 4 136           | 4 098           | 5 300                | 5 027           | 5 027              | -                 | 5 100                                               | 5 150               | 5 200               |
| Agency services                                                                                                                                                             |     | 972             | 307             | 398             | 400                  | 400             | 400                | -                 | 400                                                 | 450                 | 450                 |
| Transfers recognised - operational                                                                                                                                          |     | 101 978         | 118 516         | 136 021         | 151 959              | 151 894         | 151 894            | -                 | 178 190                                             | 224 789             | 228 412             |
| Other own revenue                                                                                                                                                           | 2   | 1 392           | 1 064           | 1 132           | 3 329                | 9 224           | 9 224              | -                 | 4 391                                               | 3 566               | 3 704               |
| Gains on disposal of PPE                                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | 500                                                 | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                            |     | <b>126 975</b>  | <b>165 349</b>  | <b>187 458</b>  | <b>199 335</b>       | <b>215 971</b>  | <b>215 971</b>     | <b>-</b>          | <b>240 310</b>                                      | <b>286 349</b>      | <b>292 826</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                      | 2   | 69 016          | 67 482          | 72 920          | 81 754               | 83 241          | 83 241             | -                 | 94 995                                              | 100 478             | 106 816             |
| Remuneration of councillors                                                                                                                                                 |     | 12 900          | 13 925          | 16 650          | 18 446               | 16 160          | 16 160             | -                 | 16 945                                              | 18 029              | 19 182              |
| Debt impairment                                                                                                                                                             | 3   | 4 988           | 16 911          | 28 766          | 16 911               | 27 000          | 27 000             | -                 | 20 000                                              | 20 000              | 20 000              |
| Depreciation and asset impairment                                                                                                                                           | 2   | 17 957          | 18 694          | 20 376          | 19 722               | 29 000          | 29 000             | -                 | 30 000                                              | 31 000              | 31 000              |
| Finance charges                                                                                                                                                             |     | -               | 433             | 278             | 200                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                                                                                                                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                                                                                                                                             | 8   | 810             | 3 534           | 4 174           | 3 330                | 2 330           | 2 330              | -                 | 7 555                                               | 8 945               | 10 425              |
| Contracted services                                                                                                                                                         |     | 1 436           | 354             | 308             | 15 535               | 17 070          | 17 070             | -                 | 12 050                                              | 17 250              | 20 300              |
| Transfers and grants                                                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                           | 4,5 | 35 838          | 31 809          | 36 923          | 31 941               | 35 757          | 35 757             | -                 | 53 894                                              | 53 302              | 53 738              |
| Loss on disposal of PPE                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                    |     | <b>142 945</b>  | <b>153 142</b>  | <b>180 394</b>  | <b>187 839</b>       | <b>210 557</b>  | <b>210 557</b>     | <b>-</b>          | <b>235 438</b>                                      | <b>249 003</b>      | <b>261 461</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|                                                                                                                                                                             |     | <b>(15 970)</b> | <b>12 207</b>   | <b>7 064</b>    | <b>11 496</b>        | <b>5 414</b>    | <b>5 414</b>       | <b>-</b>          | <b>4 871</b>                                        | <b>37 346</b>       | <b>31 364</b>       |
| Transfers recognised - capital                                                                                                                                              |     | 22 329          | 36 494          | 35 282          | 59 115               | 66 895          | 66 895             | -                 | 66 046                                              | 69 216              | 69 832              |
| Contributions recognised - capital                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                          |     | <b>6 359</b>    | <b>48 701</b>   | <b>42 346</b>   | <b>70 611</b>        | <b>72 309</b>   | <b>72 309</b>      | <b>-</b>          | <b>70 917</b>                                       | <b>106 562</b>      | <b>101 196</b>      |
| Taxation                                                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                     |     | <b>6 359</b>    | <b>48 701</b>   | <b>42 346</b>   | <b>70 611</b>        | <b>72 309</b>   | <b>72 309</b>      | <b>-</b>          | <b>70 917</b>                                       | <b>106 562</b>      | <b>101 196</b>      |
| Attributable to minorities                                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                       |     | <b>6 359</b>    | <b>48 701</b>   | <b>42 346</b>   | <b>70 611</b>        | <b>72 309</b>   | <b>72 309</b>      | <b>-</b>          | <b>70 917</b>                                       | <b>106 562</b>      | <b>101 196</b>      |
| Share of surplus/ (deficit) of associate                                                                                                                                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                       |     | <b>6 359</b>    | <b>48 701</b>   | <b>42 346</b>   | <b>70 611</b>        | <b>72 309</b>   | <b>72 309</b>      | <b>-</b>          | <b>70 917</b>                                       | <b>106 562</b>      | <b>101 196</b>      |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Limpopo: Greater Letaba(LIM332) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Cimpoșu, Greater Cetatea (Cim332) - Table A4 Budgeted Financial Performance (Revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Filianised as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                    | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                    | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| Revenue By Source                                                                                                                                                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                                 | 2   | 3 273           | 6 921           | -               | 5 984                | 5 984           | 5 984              | -                 | 6 355                                               | 6 730               | 7 100               |
| Property rates - penalties and collection charges                                                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                          | 2   | 14 578          | 8 436           | -               | 14 812               | 12 733          | 12 733             | -                 | 13 700                                              | 14 508              | 15 306              |
| Service charges - water revenue                                                                                                                                                | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                           | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                               | 2   | 2 852           | 2 902           | -               | 3 854                | 2 798           | 2 798              | -                 | 2 971                                               | 3 147               | 3 320               |
| Service charges - other                                                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                             |     | 120             | 51              | -               | 210                  | 210             | 210                | -                 | 223                                                 | 236                 | 249                 |
| Interest earned - external investments                                                                                                                                         |     | -               | 2 517           | -               | 849                  | 3 400           | 3 400              | -                 | 3 611                                               | 3 824               | 4 034               |
| Interest earned - outstanding debtors                                                                                                                                          |     | -               | 4 231           | -               | 5 280                | 5 280           | 5 280              | -                 | 5 607                                               | 5 938               | 6 265               |
| Dividends received                                                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                          |     | -               | 418             | -               | 317                  | 317             | 317                | -                 | 337                                                 | 357                 | 376                 |
| Licences and permits                                                                                                                                                           |     | -               | 3 062           | -               | 5 280                | 5 280           | 5 280              | -                 | 5 607                                               | 5 938               | 6 265               |
| Agency services                                                                                                                                                                |     | 1 079           | 1 519           | -               | 1 637                | 1 637           | 1 637              | -                 | 1 738                                               | 1 841               | 1 942               |
| Transfers recognised - operational                                                                                                                                             |     | 103 369         | 123 917         | -               | 150 056              | 150 219         | 150 219            | -                 | 171 854                                             | 211 371             | 213 577             |
| Other own revenue                                                                                                                                                              | 2   | 7 907           | 2 884           | -               | 81 133               | 87 196          | 87 196             | -                 | 64 576                                              | 20 857              | 22 004              |
| Gains on disposal of PPE                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | 106                                                 | 112                 | 119                 |
| Total Revenue (excl. capital transfers and contributions)                                                                                                                      |     | 133 178         | 156 859         | -               | 269 411              | 275 054         | 275 054            | -                 | 276 686                                             | 274 859             | 280 557             |
| Expenditure By Type                                                                                                                                                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                         | 2   | 33 192          | 40 306          | 37 889          | 58 525               | 58 525          | 58 525             | -                 | 64 346                                              | 68 464              | 72 846              |
| Remuneration of councillors                                                                                                                                                    |     | 11 405          | 13 351          | -               | 16 359               | 15 346          | 15 346             | -                 | 16 856                                              | 17 934              | 19 082              |
| Debt impairment                                                                                                                                                                | 3   | -               | -               | -               | 2 526                | -               | -                  | -                 | 6 011                                               | 6 366               | 6 716               |
| Depreciation and asset impairment                                                                                                                                              | 2   | 11 924          | 9 004           | -               | 9 462                | 9 119           | 9 119              | -                 | 10 049                                              | 10 642              | 11 227              |
| Finance charges                                                                                                                                                                |     | 1 828           | 1 559           | -               | 1 985                | 1 984           | 1 984              | -                 | 2 108                                               | 2 232               | 2 355               |
| Bulk purchases                                                                                                                                                                 | 2   | 7 251           | 9 487           | -               | 12 478               | 12 478          | 12 478             | -                 | 13 484                                              | 14 571              | 15 745              |
| Other Materials                                                                                                                                                                | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                            |     | 6 464           | 6 748           | 6 258           | 15 384               | 9 690           | 9 690              | -                 | 8 884                                               | 9 408               | 9 926               |
| Transfers and grants                                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                              | 4,5 | 30 070          | 42 314          | 76 777          | 33 859               | 52 991          | 52 991             | -                 | 42 413                                              | 39 442              | 41 186              |
| Loss on disposal of PPE                                                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                                                                                                                                              |     | 102 134         | 122 769         | 120 924         | 150 578              | 160 133         | 160 133            | -                 | 164 151                                             | 169 059             | 179 083             |
| Surplus/(Deficit)                                                                                                                                                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                                 | 6   | 2 183           | 32 997          | -               | 46 950               | 53 848          | 53 848             | -                 | 53 440                                              | 56 218              | 58 687              |
| Contributions recognised - capital                                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions                                                                                                                    |     | 33 227          | 67 087          | (120 924)       | 165 783              | 168 769         | 168 769            | -                 | 165 975                                             | 162 018             | 160 161             |
| Taxation                                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                                                                                                                                               |     | 33 227          | 67 087          | (120 924)       | 165 783              | 168 769         | 168 769            | -                 | 165 975                                             | 162 018             | 160 161             |
| Attributable to minorities                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality                                                                                                                                 |     | 33 227          | 67 087          | (120 924)       | 165 783              | 168 769         | 168 769            | -                 | 165 975                                             | 162 018             | 160 161             |
| Share of surplus/ (deficit) of associate                                                                                                                                       | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                                                                                                                                                 |     | 33 227          | 67 087          | (120 924)       | 165 783              | 168 769         | 168 769            | -                 | 165 975                                             | 162 018             | 160 161             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Greater Tzaneen(LIM333) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Limpopo: Greater Tzaneen (LIM555) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/2015) |     |                  |                  |                 |                      |                 |                    |                   |                                                     |                     |                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------------------|------------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                  | Ref | 2010/11          | 2011/12          | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                  | 1   | Audited Outcome  | Audited Outcome  | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                     |     |                  |                  |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                               | 2   | 44 685           | 55 728           | 61 060          | 51 460               | 51 460          | 51 460             | -                 | 64 000                                              | 67 456              | 71 099              |
| Property rates - penalties and collection charges                                                                                                                            |     | 3 254            | 3 107            | 4 217           | 3 900                | 3 900           | 3 900              | -                 | 4 500                                               | 4 743               | 4 999               |
| Service charges - electricity revenue                                                                                                                                        | 2   | 248 402          | 307 269          | 331 949         | 379 524              | 379 524         | 379 524            | -                 | 405 774                                             | 426 876             | 454 117             |
| Service charges - water revenue                                                                                                                                              | 2   | -                | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                         | 2   | -                | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                             | 2   | 17 580           | 21 230           | 23 144          | 20 885               | 20 885          | 20 885             | -                 | 22 037                                              | 23 227              | 24 481              |
| Service charges - other                                                                                                                                                      |     | 955              | 807              | 1 075           | 1 366                | 1 366           | 1 366              | -                 | 1 366                                               | 1 440               | 1 517               |
| Rental of facilities and equipment                                                                                                                                           |     | 579              | 393              | 1 292           | 259                  | 259             | 259                | -                 | 759                                                 | 800                 | 843                 |
| Interest earned - external investments                                                                                                                                       |     | 2 308            | 5 160            | 3 901           | 3 001                | 3 001           | 3 001              | -                 | 2 001                                               | 2 109               | 2 223               |
| Interest earned - outstanding debtors                                                                                                                                        |     | 14 062           | 13 943           | 8 732           | 16 000               | 16 000          | 16 000             | -                 | 11 800                                              | 12 437              | 13 109              |
| Dividends received                                                                                                                                                           |     | -                | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                        |     | 3 110            | 7 010            | 5 865           | 3 210                | 3 210           | 3 210              | -                 | 3 210                                               | 3 383               | 3 566               |
| Licences and permits                                                                                                                                                         |     | 414              | 499              | 544             | 345                  | 345             | 345                | -                 | 497                                                 | 524                 | 552                 |
| Agency services                                                                                                                                                              |     | 8 879            | 20 929           | 14 599          | 44 448               | 44 448          | 44 448             | -                 | 42 993                                              | 45 314              | 47 761              |
| Transfers recognised - operational                                                                                                                                           |     | 148 658          | 186 165          | 220 476         | 238 842              | 238 842         | 238 842            | -                 | 256 101                                             | 340 840             | 332 128             |
| Other own revenue                                                                                                                                                            | 2   | 5 369            | 7 166            | 9 397           | 5 203                | 43 951          | 43 951             | -                 | 7 030                                               | 7 856               | 8 699               |
| Gains on disposal of PPE                                                                                                                                                     |     | -                | -                | -               | 2 300                | 2 300           | 2 300              | -                 | 2 300                                               | 2 424               | 2 555               |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                             |     | <b>498 255</b>   | <b>629 406</b>   | <b>686 250</b>  | <b>770 744</b>       | <b>809 492</b>  | <b>809 492</b>     | <b>-</b>          | <b>824 368</b>                                      | <b>939 430</b>      | <b>967 651</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                   |     |                  |                  |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                       | 2   | 91 436           | 97 737           | 127 801         | 131 774              | 134 815         | 134 815            | -                 | 148 315                                             | 156 415             | 164 943             |
| Remuneration of councillors                                                                                                                                                  |     | 15 228           | 16 655           | 17 561          | 18 619               | 18 969          | 18 969             | -                 | 21 029                                              | 22 185              | 23 401              |
| Debt impairment                                                                                                                                                              | 3   | 21 565           | 12 496           | 50 680          | 11 006               | 11 006          | 11 006             | -                 | 16 483                                              | 17 374              | 18 312              |
| Depreciation and asset impairment                                                                                                                                            | 2   | 96 765           | 99 936           | 105 230         | 110 726              | 110 726         | 110 726            | -                 | 120 058                                             | 131 922             | 139 046             |
| Finance charges                                                                                                                                                              |     | 7 784            | 12 767           | 16 331          | 11 489               | 11 489          | 11 489             | -                 | 10 223                                              | 10 775              | 11 357              |
| Bulk purchases                                                                                                                                                               | 2   | 176 451          | 204 803          | 233 343         | 248 770              | 248 770         | 248 770            | -                 | 268 821                                             | 283 337             | 298 637             |
| Other Materials                                                                                                                                                              | 8   | -                | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                          |     | 26 645           | 28 893           | 40 672          | 39 113               | 39 351          | 39 351             | -                 | 39 383                                              | 41 524              | 43 784              |
| Transfers and grants                                                                                                                                                         |     | 29 898           | 24 561           | 23 481          | 31 549               | 36 775          | 36 775             | -                 | 17 528                                              | 49 504              | 34 977              |
| Other expenditure                                                                                                                                                            | 4,5 | 141 760          | 242 330          | 144 576         | 178 307              | 187 623         | 187 623            | -                 | 209 174                                             | 220 525             | 233 035             |
| Loss on disposal of PPE                                                                                                                                                      |     | -                | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                     |     | <b>607 531</b>   | <b>740 177</b>   | <b>759 675</b>  | <b>781 354</b>       | <b>799 525</b>  | <b>799 525</b>     | <b>-</b>          | <b>851 014</b>                                      | <b>933 562</b>      | <b>967 492</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                     |     | <b>(109 276)</b> | <b>(110 772)</b> | <b>(73 426)</b> | <b>(10 609)</b>      | <b>9 967</b>    | <b>9 967</b>       | <b>-</b>          | <b>(26 647)</b>                                     | <b>5 868</b>        | <b>159</b>          |
| Transfers recognised - capital                                                                                                                                               | 6   | 45 004           | 22 132           | 62 640          | 80 317               | 100 667         | 100 667            | -                 | 108 744                                             | 97 881              | 101 224             |
| Contributions recognised - capital                                                                                                                                           |     | -                | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                           |     | -                | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                           |     | <b>(64 272)</b>  | <b>(88 639)</b>  | <b>(10 786)</b> | <b>69 708</b>        | <b>110 634</b>  | <b>110 634</b>     | <b>-</b>          | <b>82 098</b>                                       | <b>103 749</b>      | <b>101 383</b>      |
| Taxation                                                                                                                                                                     |     | -                | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                      |     | <b>(64 272)</b>  | <b>(88 639)</b>  | <b>(10 786)</b> | <b>69 708</b>        | <b>110 634</b>  | <b>110 634</b>     | <b>-</b>          | <b>82 098</b>                                       | <b>103 749</b>      | <b>101 383</b>      |
| Attributable to minorities                                                                                                                                                   |     | -                | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                        |     | <b>(64 272)</b>  | <b>(88 639)</b>  | <b>(10 786)</b> | <b>69 708</b>        | <b>110 634</b>  | <b>110 634</b>     | <b>-</b>          | <b>82 098</b>                                       | <b>103 749</b>      | <b>101 383</b>      |
| Share of surplus/ (deficit) of associate                                                                                                                                     | 7   | -                | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                        |     | <b>(64 272)</b>  | <b>(88 639)</b>  | <b>(10 786)</b> | <b>69 708</b>        | <b>110 634</b>  | <b>110 634</b>     | <b>-</b>          | <b>82 098</b>                                       | <b>103 749</b>      | <b>101 383</b>      |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Ba-Phalaborwa(LIM334) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Table A4 Budgeted Financial Performance (Revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                              | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                              | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| Revenue By Source                                                                                                                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                           | 2   | 72 123          | 34 049          | 60 257          | 65 100               | 65 100          | 65 100             | -                 | 70 634                                              | 76 637              | 80 404              |
| Property rates - penalties and collection charges                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                    | 2   | 63 807          | 64 500          | 70 292          | 92 002               | 92 002          | 92 002             | -                 | 95 327                                              | 95 653              | 96 609              |
| Service charges - water revenue                                                                                                          | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                     | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                         | 2   | 8 555           | 8 980           | 9 123           | 9 513                | 10 768          | 10 768             | -                 | 11 337                                              | 11 898              | 12 017              |
| Service charges - other                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                       |     | 185             | 200             | 295             | 308                  | 308             | 308                | -                 | 330                                                 | 353                 | 357                 |
| Interest earned - external investments                                                                                                   |     | 168             | 177             | 332             | 250                  | 310             | 310                | -                 | 260                                                 | 270                 | 273                 |
| Interest earned - outstanding debtors                                                                                                    |     | 14 524          | 41 117          | 42 369          | 84 568               | 84 568          | 84 568             | -                 | 74 644                                              | 77 905              | 78 685              |
| Dividends received                                                                                                                       |     | -               | -               | -               | 2                    | 2               | 2                  | -                 | 3                                                   | 3                   | 3                   |
| Fines                                                                                                                                    |     | 532             | 426             | 871             | 1 900                | 2 500           | 2 500              | -                 | 2 600                                               | 2 750               | 2 778               |
| Licences and permits                                                                                                                     |     | 2 079           | 1 482           | 2 375           | 5 690                | 11 185          | 11 185             | -                 | 9 021                                               | 9 057               | 9 053               |
| Agency services                                                                                                                          |     | 4 414           | 560             | 1 531           | -                    | -               | -                  | -                 | 2 255                                               | 2 327               | 2 350               |
| Transfers recognised - operational                                                                                                       |     | 54 769          | 60 864          | 65 471          | 74 154               | 74 154          | 74 154             | -                 | 88 490                                              | 111 786             | 114 548             |
| Other own revenue                                                                                                                        | 2   | 18 073          | 1 528           | 3 068           | 1 303                | 1 601           | 1 601              | -                 | 1 352                                               | 1 416               | 1 430               |
| Gains on disposal of PPE                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)                                                                                |     | 239 227         | 213 883         | 255 983         | 334 790              | 342 497         | 342 497            | -                 | 356 251                                             | 390 055             | 398 506             |
| Expenditure By Type                                                                                                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                   | 2   | 73 323          | 92 800          | 93 712          | 111 154              | 111 750         | 111 750            | -                 | 118 379                                             | 125 955             | 134 017             |
| Remuneration of councillors                                                                                                              |     | 9 837           | 9 054           | 9 052           | 12 185               | 11 175          | 11 175             | -                 | 12 855                                              | 13 678              | 14 554              |
| Debt impairment                                                                                                                          | 3   | 51 937          | -               | 108 991         | 29 913               | 27 100          | 27 100             | -                 | 31 558                                              | 33 168              | 33 499              |
| Depreciation and asset impairment                                                                                                        | 2   | 72 663          | 74 449          | 69 182          | 76 500               | 76 500          | 76 500             | -                 | 74 909                                              | 75 061              | 75 812              |
| Finance charges                                                                                                                          |     | 811             | 434             | 226             | 803                  | 963             | 963                | -                 | 848                                                 | 891                 | 900                 |
| Bulk purchases                                                                                                                           | 2   | 41 106          | 56 508          | 53 402          | 82 060               | 81 060          | 81 060             | -                 | 82 573                                              | 90 989              | 91 898              |
| Other Materials                                                                                                                          | 8   | 4 661           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                      |     | 5 976           | 17 648          | 10 096          | 28 453               | 42 868          | 42 868             | -                 | 45 536                                              | 46 851              | 47 319              |
| Transfers and grants                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                        | 4,5 | 65 223          | 66 174          | 53 460          | 129 191              | 119 013         | 119 013            | -                 | 72 160                                              | 74 646              | 75 393              |
| Loss on disposal of PPE                                                                                                                  |     | 2 099           | -               | (86)            | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                                                                                                        |     | 327 637         | 317 067         | 398 036         | 470 260              | 470 430         | 470 430            | -                 | 438 819                                             | 461 239             | 473 392             |
| Surplus/(Deficit)                                                                                                                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                           |     | (88 409)        | (103 185)       | (142 052)       | (135 470)            | (127 933)       | (127 933)          | -                 | (82 567)                                            | (71 184)            | (74 886)            |
| Contributions recognised - capital                                                                                                       | 6   | 19 913          | 20 374          | 32 895          | 29 333               | 24 333          | 24 333             | -                 | 37 279                                              | 39 248              | 44 734              |
| Contributed assets                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                                                                                                          |     | (68 496)        | (82 811)        | (109 157)       | (106 137)            | (103 600)       | (103 600)          | -                 | (45 289)                                            | (31 935)            | (30 152)            |
| Surplus/(Deficit) after capital transfers and contributions                                                                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                                                                                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Attributable to minorities                                                                                                               |     | (68 496)        | (82 811)        | (109 157)       | (106 137)            | (103 600)       | (103 600)          | -                 | (45 289)                                            | (31 935)            | (30 152)            |
| Surplus/(Deficit) attributable to municipality                                                                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Share of surplus/ (deficit) of associate                                                                                                 | 7   | (68 496)        | (82 811)        | (109 157)       | (106 137)            | (103 600)       | (103 600)          | -                 | (45 289)                                            | (31 935)            | (30 152)            |
|                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                                                                                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|                                                                                                                                          |     | (68 496)        | (82 811)        | (109 157)       | (106 137)            | (103 600)       | (103 600)          | -                 | (45 289)                                            | (31 935)            | (30 152)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Maruleng(LIM335) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Cimpoio, Mardueny (Cim333) - Table A4 Budgeted Financial Performance (Revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                           | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                           | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| Revenue By Source                                                                                                                                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                        | 2   | 9 399           | 10 342          | 11 306          | 12 612               | 12 612          | 12 612             | -                 | 13 394                                              | 14 184              | 14 964              |
| Property rates - penalties and collection charges                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                 | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                  | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                      | 2   | -               | -               | 2 548           | -                    | -               | -                  | -                 | 2 655                                               | 2 812               | 2 966               |
| Service charges - other                                                                                                                                               |     | 1 966           | 2 261           | -               | 2 321                | 2 500           | 2 500              | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                    |     | 351             | 320             | 256             | 312                  | 288             | 288                | -                 | 365                                                 | 386                 | 407                 |
| Interest earned - external investments                                                                                                                                |     | 335             | 753             | 1 054           | 841                  | 1 250           | 1 250              | -                 | 1 500                                               | 1 589               | 1 676               |
| Interest earned - outstanding debtors                                                                                                                                 |     | 234             | 217             | 193             | 113                  | 113             | 113                | -                 | 125                                                 | 132                 | 140                 |
| Dividends received                                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                 |     | -               | 143             | 234             | 210                  | 210             | 210                | -                 | 220                                                 | 233                 | 246                 |
| Licences and permits                                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | 2 867                                               | 3 037               | 3 204               |
| Agency services                                                                                                                                                       |     | 3 564           | 3 672           | 3 744           | 4 518                | 4 191           | 4 191              | -                 | 852                                                 | 899                 | 949                 |
| Transfers recognised - operational                                                                                                                                    |     | 41 599          | 52 984          | 64 242          | 67 282               | 68 288          | 68 288             | -                 | 77 054                                              | 96 401              | 97 770              |
| Other own revenue                                                                                                                                                     | 2   | 643             | 624             | 1 389           | 12 118               | 828             | 828                | -                 | 1 060                                               | 1 123               | 1 185               |
| Gains on disposal of PPE                                                                                                                                              |     | 3 766           | 314             | -               | 2 075                | 2 075           | 2 075              | -                 | 2 075                                               | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)                                                                                                             |     | 61 858          | 71 629          | 84 965          | 102 400              | 92 356          | 92 356             | -                 | 102 167                                             | 120 795             | 123 506             |
| Expenditure By Type                                                                                                                                                   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                | 2   | 26 382          | 28 017          | 33 628          | 39 334               | 35 912          | 35 912             | -                 | 43 045                                              | 45 800              | 48 732              |
| Remuneration of councillors                                                                                                                                           |     | 5 683           | 6 846           | 7 359           | 7 587                | 7 793           | 7 793              | -                 | 8 522                                               | 9 025               | 9 521               |
| Debt impairment                                                                                                                                                       | 3   | 3 357           | 3 589           | 1 705           | 3 686                | 3 686           | 3 686              | -                 | 3 700                                               | 3 918               | 4 134               |
| Depreciation and asset impairment                                                                                                                                     | 2   | 4 609           | 8 241           | 26 737          | 5 792                | 30 000          | 30 000             | -                 | 33 000                                              | 34 947              | 36 869              |
| Finance charges                                                                                                                                                       |     | 35              | 41              | 65              | 74                   | 74              | 74                 | -                 | 78                                                  | 83                  | 87                  |
| Bulk purchases                                                                                                                                                        | 2   | 402             | -               | 605             | 632                  | 890             | 890                | -                 | 900                                                 | 953                 | 1 006               |
| Other Materials                                                                                                                                                       | 8   | 860             | 1 137           | 1 271           | 2 017                | 2 341           | 2 341              | -                 | 2 808                                               | 2 974               | 3 138               |
| Contracted services                                                                                                                                                   |     | 4 379           | 5 215           | 5 222           | 6 371                | 6 371           | 6 371              | -                 | 7 426                                               | 7 864               | 8 297               |
| Transfers and grants                                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                     | 4,5 | 15 037          | 27 553          | 20 032          | 25 007               | 25 480          | 25 480             | -                 | 33 227                                              | 33 607              | 35 469              |
| Loss on disposal of PPE                                                                                                                                               |     | -               | -               | 871             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                                                                                                                                     |     | 60 744          | 80 639          | 97 496          | 90 498               | 112 545         | 112 545            | -                 | 132 707                                             | 139 171             | 147 252             |
| Surplus/(Deficit)                                                                                                                                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                        | 6   | 14 986          | 30 280          | 27 885          | 28 647               | 28 647          | 28 647             | -                 | 25 309                                              | 26 046              | 27 062              |
| Contributions recognised - capital                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions                                                                                                           |     | 16 099          | 21 270          | 15 355          | 40 550               | 8 457           | 8 457              | -                 | (5 231)                                             | 7 670               | 3 316               |
| Taxation                                                                                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                                                                                                                                      |     | 16 099          | 21 270          | 15 355          | 40 550               | 8 457           | 8 457              | -                 | (5 231)                                             | 7 670               | 3 316               |
| Attributable to minorities                                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality                                                                                                                        |     | 16 099          | 21 270          | 15 355          | 40 550               | 8 457           | 8 457              | -                 | (5 231)                                             | 7 670               | 3 316               |
| Share of surplus/ (deficit) of associate                                                                                                                              | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                                                                                                                                        |     | 16 099          | 21 270          | 15 355          | 40 550               | 8 457           | 8 457              | -                 | (5 231)                                             | 7 670               | 3 316               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Mopani(DC33) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Cimpoșu, Mopani (DCSS) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2014/10/30) |     |                 |                 |                 |                      |                  |                    |                   |                                                     |                     |                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|------------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                       | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                  |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                       | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget  | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                          |     |                 |                 |                 |                      |                  |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                    | 2   | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges                                                                                                                 |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                             | 2   | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                   | 2   | 123 105         | 136 210         | 143 609         | 122 734              | 164 150          | 164 150            | -                 | 283 531                                             | 286 532             | 301 990             |
| Service charges - sanitation revenue                                                                                                                              | 2   | 19 218          | 17 452          | 21 406          | 21 785               | 30 972           | 30 972             | -                 | 26 963                                              | 28 505              | 30 135              |
| Service charges - refuse revenue                                                                                                                                  | 2   | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                                                                                                                           |     | -               | -               | -               | 35                   | -                | -                  | -                 | 200                                                 | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                | 2   | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                                                                                                                            |     | 7 997           | 1 065           | 676             | -                    | -                | -                  | -                 | 1 050                                               | 1 600               | 1 650               |
| Interest earned - outstanding debtors                                                                                                                             |     | 17 668          | 1 679           | 13 928          | 19 311               | -                | -                  | -                 | 19 944                                              | 21 240              | 22 396              |
| Dividends received                                                                                                                                                |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                             |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                                                                                                                              |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                                                   |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                |     | 551 561         | 505 056         | 489 709         | 539 560              | -                | -                  | -                 | 602 416                                             | 676 415             | 757 585             |
| Other own revenue                                                                                                                                                 | 2   | 7 203           | 5 829           | 12 908          | 5 180                | -                | -                  | -                 | 4 670                                               | 5 162               | 5 472               |
| Gains on disposal of PPE                                                                                                                                          |     | 266             | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                  |     | <b>727 020</b>  | <b>667 292</b>  | <b>682 236</b>  | <b>708 605</b>       | <b>195 122</b>   | <b>195 122</b>     | <b>-</b>          | <b>938 774</b>                                      | <b>1 019 454</b>    | <b>1 119 228</b>    |
| <b>Expenditure By Type</b>                                                                                                                                        |     |                 |                 |                 |                      |                  |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                            | 2   | 197 303         | 210 734         | 222 441         | 306 138              | 249 051          | 249 051            | -                 | 348 598                                             | 371 112             | 390 115             |
| Remuneration of councillors                                                                                                                                       |     | 6 255           | 7 570           | 8 217           | 9 085                | 9 736            | 9 736              | -                 | 10 398                                              | 11 064              | 11 772              |
| Debt impairment                                                                                                                                                   | 3   | 88 255          | 37 165          | 41 522          | 19 531               | 19 581           | 19 581             | -                 | 19 856                                              | 21 355              | 22 508              |
| Depreciation and asset impairment                                                                                                                                 | 2   | 115 341         | 107 024         | 137 763         | 137 510              | 137 370          | 137 370            | -                 | 137 369                                             | 144 237             | 151 449             |
| Finance charges                                                                                                                                                   |     | 280             | 357             | 503             | 650                  | -                | -                  | -                 | 650                                                 | 683                 | 717                 |
| Bulk purchases                                                                                                                                                    | 2   | 72 545          | 96 782          | 39 906          | 69 081               | 113 121          | 113 121            | -                 | 143 581                                             | 150 760             | 158 298             |
| Other Materials                                                                                                                                                   | 8   | 94 393          | 75 122          | 85 226          | 112 230              | 175 405          | 175 405            | -                 | 103 068                                             | 108 011             | 113 412             |
| Contracted services                                                                                                                                               |     | 18 899          | 29 484          | 23 555          | 13 466               | 11 560           | 11 560             | -                 | 11 766                                              | 12 354              | 12 716              |
| Transfers and grants                                                                                                                                              |     | 31 613          | 2 250           | 4 053           | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                 | 4,5 | 203 384         | 258 467         | 184 805         | 105 830              | 92 043           | 92 043             | -                 | 118 991                                             | 113 931             | 118 088             |
| Loss on disposal of PPE                                                                                                                                           |     | -               | 26              | 10 620          | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                          |     | <b>828 270</b>  | <b>824 980</b>  | <b>758 611</b>  | <b>773 521</b>       | <b>807 865</b>   | <b>807 865</b>     | <b>-</b>          | <b>894 276</b>                                      | <b>933 507</b>      | <b>979 075</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                          |     |                 |                 |                 |                      |                  |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                    |     | 156 416         | 164 004         | 259 354         | 471 099              | -                | -                  | -                 | 609 721                                             | 697 107             | 584 027             |
| Contributions recognised - capital                                                                                                                                | 6   | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                |     | <b>55 167</b>   | <b>6 316</b>    | <b>182 979</b>  | <b>406 183</b>       | <b>(612 744)</b> | <b>(612 744)</b>   | <b>-</b>          | <b>654 220</b>                                      | <b>783 054</b>      | <b>724 180</b>      |
| Taxation                                                                                                                                                          |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                           |     | <b>55 167</b>   | <b>6 316</b>    | <b>182 979</b>  | <b>406 183</b>       | <b>(612 744)</b> | <b>(612 744)</b>   | <b>-</b>          | <b>654 220</b>                                      | <b>783 054</b>      | <b>724 180</b>      |
| Attributable to minorities                                                                                                                                        |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                             |     | <b>55 167</b>   | <b>6 316</b>    | <b>182 979</b>  | <b>406 183</b>       | <b>(612 744)</b> | <b>(612 744)</b>   | <b>-</b>          | <b>654 220</b>                                      | <b>783 054</b>      | <b>724 180</b>      |
| Share of surplus/ (deficit) of associate                                                                                                                          | 7   | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                             |     | <b>55 167</b>   | <b>6 316</b>    | <b>182 979</b>  | <b>406 183</b>       | <b>(612 744)</b> | <b>(612 744)</b>   | <b>-</b>          | <b>654 220</b>                                      | <b>783 054</b>      | <b>724 180</b>      |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Musina(LIM341) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Cimporo, Musina (Cim342) - Table A4 Budgeted Financial Performance (Revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                         | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                         | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                      | 2   | 10 453          | 10 946          | 9 968           | 12 578               | 12 578          | 12 578             | -                 | 11 985                                              | 11 985              | 13 867              |
| Property rates - penalties and collection charges                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                               | 2   | 44 082          | 69 669          | 93 810          | 90 095               | 90 095          | 90 095             | -                 | 85 891                                              | 91 094              | 95 649              |
| Service charges - water revenue                                                                                                                                     | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                    | 2   | 5 036           | 6 555           | 5 407           | 7 449                | 7 449           | 7 449              | -                 | 8 655                                               | 8 655               | 9 250               |
| Service charges - other                                                                                                                                             |     | 10 609          | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                  |     | 995             | 206             | 205             | 215                  | 215             | 215                | -                 | 215                                                 | 228                 | 239                 |
| Interest earned - external investments                                                                                                                              |     | 170             | 546             | -               | -                    | -               | -                  | -                 | 150                                                 | 159                 | 167                 |
| Interest earned - outstanding debtors                                                                                                                               |     | 1 448           | 1 565           | 885             | 1 500                | 1 500           | 1 500              | -                 | 750                                                 | 795                 | 835                 |
| Dividends received                                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                               |     | 1 435           | 2 202           | 1 629           | 3 000                | 3 000           | 3 000              | -                 | 1 800                                               | 1 908               | 2 003               |
| Licences and permits                                                                                                                                                |     | 2 361           | 2 923           | 1 386           | 1 562                | 1 562           | 1 562              | -                 | 1 491                                               | 1 566               | 1 644               |
| Agency services                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                  |     | 34 146          | 43 434          | 34 516          | 37 033               | 37 033          | 37 033             | -                 | 42 767                                              | 40 729              | 54 181              |
| Other own revenue                                                                                                                                                   | 2   | 20 433          | 9 035           | 9 089           | 4 358                | 4 358           | 4 358              | -                 | 17 554                                              | 9 808               | 5 670               |
| Gains on disposal of PPE                                                                                                                                            |     | -               | -               | -               | 27 928               | 27 928          | 27 928             | -                 | 15 970                                              | 176                 | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                    |     | <b>131 168</b>  | <b>147 081</b>  | <b>156 895</b>  | <b>185 718</b>       | <b>185 718</b>  | <b>185 718</b>     | <b>-</b>          | <b>187 228</b>                                      | <b>167 103</b>      | <b>183 505</b>      |
| <b>Expenditure By Type</b>                                                                                                                                          |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                              | 2   | 32 641          | 42 248          | 53 487          | 78 777               | 78 777          | 78 777             | -                 | 81 279                                              | 78 228              | 75 332              |
| Remuneration of councillors                                                                                                                                         |     | 2 713           | 3 396           | 3 281           | 3 451                | 3 451           | 3 451              | -                 | 5 408                                               | 5 733               | 6 134               |
| Debt impairment                                                                                                                                                     | 3   | 100             | 976             | 1 136           | 500                  | 500             | 500                | -                 | 500                                                 | 525                 | 551                 |
| Depreciation and asset impairment                                                                                                                                   | 2   | 21 603          | 18 528          | 6 747           | 11 997               | 11 997          | 11 997             | -                 | 19 947                                              | 20 945              | 21 992              |
| Finance charges                                                                                                                                                     |     | -               | 52              | 142             | 800                  | 800             | 800                | -                 | 850                                                 | 893                 | 937                 |
| Bulk purchases                                                                                                                                                      | 2   | 16 789          | 24 388          | 39 644          | 40 000               | 40 000          | 40 000             | -                 | 36 480                                              | 39 033              | 41 765              |
| Other Materials                                                                                                                                                     | 8   | 25 932          | 39 314          | 20 405          | 4 094                | 4 094           | 4 094              | -                 | 4 340                                               | 4 557               | 4 784               |
| Contracted services                                                                                                                                                 |     | 2 290           | 4 106           | 3 000           | 5 451                | 5 451           | 5 451              | -                 | 8 069                                               | 8 528               | 9 070               |
| Transfers and grants                                                                                                                                                |     | 2 500           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                   | 4,5 | 25 966          | 30 056          | 53 831          | 41 156               | 41 156          | 41 156             | -                 | 38 791                                              | 18 526              | 25 630              |
| Loss on disposal of PPE                                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                            |     | <b>130 534</b>  | <b>163 064</b>  | <b>181 673</b>  | <b>186 226</b>       | <b>186 226</b>  | <b>186 226</b>     | <b>-</b>          | <b>195 664</b>                                      | <b>176 968</b>      | <b>186 195</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                            |     | <b>634</b>      | <b>(15 983)</b> | <b>(24 778)</b> | <b>(508)</b>         | <b>(508)</b>    | <b>(508)</b>       | <b>-</b>          | <b>(8 436)</b>                                      | <b>(9 865)</b>      | <b>(2 690)</b>      |
| Transfers recognised - capital                                                                                                                                      |     | -               | 12 039          | 14 604          | -                    | -               | -                  | -                 | 18 943                                              | 19 808              | 20 522              |
| Contributions recognised - capital                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                  |     | <b>634</b>      | <b>(3 944)</b>  | <b>(10 174)</b> | <b>(508)</b>         | <b>(508)</b>    | <b>(508)</b>       | <b>-</b>          | <b>10 507</b>                                       | <b>9 943</b>        | <b>17 832</b>       |
| Taxation                                                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                             |     | <b>634</b>      | <b>(3 944)</b>  | <b>(10 174)</b> | <b>(508)</b>         | <b>(508)</b>    | <b>(508)</b>       | <b>-</b>          | <b>10 507</b>                                       | <b>9 943</b>        | <b>17 832</b>       |
| Attributable to minorities                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                               |     | <b>634</b>      | <b>(3 944)</b>  | <b>(10 174)</b> | <b>(508)</b>         | <b>(508)</b>    | <b>(508)</b>       | <b>-</b>          | <b>10 507</b>                                       | <b>9 943</b>        | <b>17 832</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                            | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                               |     | <b>634</b>      | <b>(3 944)</b>  | <b>(10 174)</b> | <b>(508)</b>         | <b>(508)</b>    | <b>(508)</b>       | <b>-</b>          | <b>10 507</b>                                       | <b>9 943</b>        | <b>17 832</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Mutale(LIM342) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Municipal Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|-----------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                       | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|                                                                                                                                   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                                                                                       | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| <b>Revenue By Source</b>                                                                                                          |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                    | 2   | 4 073           | 3 316           | 1 440           | 4 000                | 2 150           | 2 150              | -                 | 2 150                                               | 2 150               | 2 150               |
| Property rates - penalties and collection charges                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                   | 2   | 3 700           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                              | 2   | 210             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                  | 2   | 260             | 225             | 249             | 1 026                | 593             | 593                | -                 | 943                                                 | 989                 | 1 098               |
| Service charges - other                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                |     | 126             | 64              | 55              | 119                  | 71              | 71                 | -                 | 75                                                  | 79                  | 83                  |
| Interest earned - external investments                                                                                            |     | 324             | 1 153           | 401             | 330                  | 610             | 610                | -                 | 320                                                 | 320                 | 320                 |
| Interest earned - outstanding debtors                                                                                             |     | 250             | 385             | 575             | 1 217                | 1 217           | 1 217              | -                 | 1 000                                               | 500                 | 500                 |
| Dividends received                                                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                             |     | 100             | 196             | 538             | 290                  | 190             | 190                | -                 | 201                                                 | 212                 | 223                 |
| Licences and permits                                                                                                              |     | 2 369           | 2 290           | 2 107           | 3 565                | 3 108           | 3 108              | -                 | 3 282                                               | 3 459               | 3 646               |
| Agency services                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                |     | 52 944          | 4 726           | 46 869          | 57 810               | 53 714          | 53 714             | -                 | 70 265                                              | 92 973              | 96 594              |
| Other own revenue                                                                                                                 | 2   | 4 769           | 2 324           | 1 199           | 3 398                | 4 498           | 4 498              | -                 | 3 860                                               | 2 901               | 2 504               |
| Gains on disposal of PPE                                                                                                          |     | -               | -               | -               | -                    | 196             | 196                | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                  |     | <b>69 125</b>   | <b>14 678</b>   | <b>53 434</b>   | <b>71 755</b>        | <b>66 346</b>   | <b>66 346</b>      | <b>-</b>          | <b>82 096</b>                                       | <b>103 584</b>      | <b>107 119</b>      |
| <b>Expenditure By Type</b>                                                                                                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                            | 2   | 34 890          | 25 157          | 28 537          | 33 009               | 31 339          | 31 339             | -                 | 35 972                                              | 38 274              | 40 724              |
| Remuneration of councillors                                                                                                       |     | 5 262           | 6 417           | 6 631           | 6 886                | 7 072           | 7 072              | -                 | 7 461                                               | 7 864               | 8 288               |
| Debt impairment                                                                                                                   | 3   | 100             | 126             | 668             | 2 000                | 2 000           | 2 000              | -                 | 2 112                                               | 2 226               | 2 346               |
| Depreciation and asset impairment                                                                                                 | 2   | 1 158           | 1 371           | 2 127           | 975                  | 3 000           | 3 000              | -                 | 3 000                                               | 3 162               | 3 333               |
| Finance charges                                                                                                                   |     | 450             | 190             | 184             | 422                  | 363             | 363                | -                 | 119                                                 | 126                 | 132                 |
| Bulk purchases                                                                                                                    | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                                                                                                   | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                               |     | 1 554           | 2 168           | 1 503           | 1 400                | 1 770           | 1 770              | -                 | 2 337                                               | 2 463               | 2 596               |
| Transfers and grants                                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                 | 4,5 | 20 256          | 8 047           | 10 622          | 19 423               | 15 817          | 15 817             | -                 | 20 382                                              | 21 466              | 22 607              |
| Loss on disposal of PPE                                                                                                           |     | -               | -               | 4 529           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                          |     | <b>63 669</b>   | <b>43 477</b>   | <b>54 800</b>   | <b>64 115</b>        | <b>61 361</b>   | <b>61 361</b>      | <b>-</b>          | <b>71 384</b>                                       | <b>75 581</b>       | <b>80 028</b>       |
| <b>Surplus/(Deficit)</b>                                                                                                          |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                    | 6   | 11 636          | 55 922          | 17 543          | 20 783               | 46 483          | 46 483             | -                 | 22 855                                              | 24 005              | 24 934              |
| Contributions recognised - capital                                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                |     | <b>17 092</b>   | <b>27 123</b>   | <b>16 176</b>   | <b>28 423</b>        | <b>51 469</b>   | <b>51 469</b>      | <b>-</b>          | <b>33 567</b>                                       | <b>52 008</b>       | <b>52 025</b>       |
| Taxation                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                           |     | <b>17 092</b>   | <b>27 123</b>   | <b>16 176</b>   | <b>28 423</b>        | <b>51 469</b>   | <b>51 469</b>      | <b>-</b>          | <b>33 567</b>                                       | <b>52 008</b>       | <b>52 025</b>       |
| Attributable to minorities                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                             |     | <b>17 092</b>   | <b>27 123</b>   | <b>16 176</b>   | <b>28 423</b>        | <b>51 469</b>   | <b>51 469</b>      | <b>-</b>          | <b>33 567</b>                                       | <b>52 008</b>       | <b>52 025</b>       |
| Share of surplus/ (deficit) of associate                                                                                          | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                             |     | <b>17 092</b>   | <b>27 123</b>   | <b>16 176</b>   | <b>28 423</b>        | <b>51 469</b>   | <b>51 469</b>      | <b>-</b>          | <b>33 567</b>                                       | <b>52 008</b>       | <b>52 025</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Thulamela(LIM343) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Limpopo: Muthaleng (LMS45) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                            | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                            | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                         | 2   | 15 632          | 25 426          | 35 025          | 32 000               | 32 000          | 32 000             | -                 | 103 824                                             | 109 431             | 115 340             |
| Property rates - penalties and collection charges                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                  | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                   | 2   | -               | 30              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                       | 2   | 970             | 1 018           | 1 080           | -                    | -               | -                  | -                 | 3 000                                               | 3 162               | 3 333               |
| Service charges - other                                                                                                                                                |     | 32 533          | 34 711          | 34 415          | 38 100               | 38 100          | 38 100             | -                 | 18 951                                              | 19 975              | 21 053              |
| Rental of facilities and equipment                                                                                                                                     |     | 443             | 499             | 504             | 334                  | 334             | 334                | -                 | 1 000                                               | 1 054               | 1 111               |
| Interest earned - external investments                                                                                                                                 |     | 5 071           | 7 318           | 10 444          | 9 800                | 9 800           | 9 800              | -                 | 16 000                                              | 16 864              | 17 775              |
| Interest earned - outstanding debtors                                                                                                                                  |     | 1 013           | -               | 10 928          | 10 203               | 10 203          | 10 203             | -                 | 14 000                                              | 14 756              | 15 553              |
| Dividends received                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                  |     | 3 558           | 4 006           | 3 863           | 3 153                | 3 153           | 3 153              | -                 | 3 000                                               | 3 162               | 3 333               |
| Licences and permits                                                                                                                                                   |     | 10 555          | 11 557          | 11 774          | -                    | -               | -                  | -                 | 330                                                 | 350                 | 380                 |
| Agency services                                                                                                                                                        |     | -               | -               | -               | 13 663               | 13 663          | 13 663             | -                 | 11 700                                              | 12 332              | 12 998              |
| Transfers recognised - operational                                                                                                                                     |     | 205 849         | 277 648         | 317 563         | 348 647              | 348 647         | 348 647            | -                 | 391 738                                             | 485 735             | 491 525             |
| Other own revenue                                                                                                                                                      | 2   | 15 458          | 28 572          | 17 078          | 65 470               | 65 470          | 65 470             | -                 | 178 387                                             | 50 474              | 56 802              |
| Gains on disposal of PPE                                                                                                                                               |     | -               | -               | 3 174           | -                    | -               | -                  | -                 | 250                                                 | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                       |     | <b>291 081</b>  | <b>390 784</b>  | <b>445 848</b>  | <b>521 370</b>       | <b>521 370</b>  | <b>521 370</b>     | <b>-</b>          | <b>742 180</b>                                      | <b>717 295</b>      | <b>739 202</b>      |
| <b>Expenditure By Type</b>                                                                                                                                             |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                 | 2   | 100 338         | 113 888         | 143 238         | 163 327              | 163 327         | 163 327            | -                 | 183 895                                             | 195 665             | 208 187             |
| Remuneration of councillors                                                                                                                                            |     | 16 960          | 18 747          | 20 412          | 22 699               | 22 699          | 22 699             | -                 | 22 304                                              | 29 299              | 31 174              |
| Debt impairment                                                                                                                                                        | 3   | 42 724          | -               | 41 858          | 43 460               | 43 460          | 43 460             | -                 | 47 659                                              | 42 350              | 55 000              |
| Depreciation and asset impairment                                                                                                                                      | 2   | 45 287          | 43 878          | 42 903          | 39 312               | 39 312          | 39 312             | -                 | 47 187                                              | 50 149              | 53 821              |
| Finance charges                                                                                                                                                        |     | 418             | 371             | 1 743           | 2 000                | 2 000           | 2 000              | -                 | 2 100                                               | 2 310               | 2 541               |
| Bulk purchases                                                                                                                                                         | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                                                                                                                                        | 8   | 34 155          | 46 384          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                    |     | 304             | 307             | 3 496           | 600                  | 600             | 600                | -                 | 3 060                                               | 3 216               | 3 380               |
| Transfers and grants                                                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                      | 4,5 | 80 921          | 117 840         | 251 533         | 178 801              | 178 801         | 178 801            | -                 | 243 581                                             | 218 852             | 226 662             |
| Loss on disposal of PPE                                                                                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                               |     | <b>321 108</b>  | <b>341 415</b>  | <b>505 183</b>  | <b>450 200</b>       | <b>450 200</b>  | <b>450 200</b>     | <b>-</b>          | <b>549 787</b>                                      | <b>541 841</b>      | <b>580 765</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                         |     | 60 720          | 153 157         | 96 691          | 119 356              | 119 356         | 119 356            | -                 | 141 460                                             | 134 146             | 140 376             |
| Contributions recognised - capital                                                                                                                                     | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                     |     | <b>30 693</b>   | <b>202 526</b>  | <b>37 356</b>   | <b>190 526</b>       | <b>190 526</b>  | <b>190 526</b>     | <b>-</b>          | <b>333 854</b>                                      | <b>309 600</b>      | <b>298 812</b>      |
| Taxation                                                                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                |     | <b>30 693</b>   | <b>202 526</b>  | <b>37 356</b>   | <b>190 526</b>       | <b>190 526</b>  | <b>190 526</b>     | <b>-</b>          | <b>333 854</b>                                      | <b>309 600</b>      | <b>298 812</b>      |
| Attributable to minorities                                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                  |     | <b>30 693</b>   | <b>202 526</b>  | <b>37 356</b>   | <b>190 526</b>       | <b>190 526</b>  | <b>190 526</b>     | <b>-</b>          | <b>333 854</b>                                      | <b>309 600</b>      | <b>298 812</b>      |
| Share of surplus/ (deficit) of associate                                                                                                                               | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                  |     | <b>30 693</b>   | <b>202 526</b>  | <b>37 356</b>   | <b>190 526</b>       | <b>190 526</b>  | <b>190 526</b>     | <b>-</b>          | <b>333 854</b>                                      | <b>309 600</b>      | <b>298 812</b>      |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Limpopo: Makhado(LIM344) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Limpopo: Makhado (LMS44) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30) |     |                 |                  |                 |                      |                 |                    |                   |                                                     |                     |                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|------------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                          | Ref | 2010/11         | 2011/12          | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                          | 1   | Audited Outcome | Audited Outcome  | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                             |     |                 |                  |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                       | 2   | 24 494          | 26 434           | 28 091          | 37 761               | 33 249          | 33 249             | -                 | 35 311                                              | 37 394              | 39 451              |
| Property rates - penalties and collection charges                                                                                                                    |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                | 2   | 172 022         | 209 009          | 202 973         | 241 669              | 246 173         | 246 173            | -                 | 256 416                                             | 275 484             | 296 001             |
| Service charges - water revenue                                                                                                                                      | 2   | 1 369           | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                 | 2   | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                     | 2   | 7 119           | 7 568            | 6 343           | 7 252                | -               | -                  | -                 | 7 713                                               | 8 168               | 8 617               |
| Service charges - other                                                                                                                                              |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                   |     | 305             | 360              | 170             | 202                  | -               | -                  | -                 | 258                                                 | 274                 | 289                 |
| Interest earned - external investments                                                                                                                               |     | 2 888           | 1 495            | 1 339           | 593                  | 1 633           | 1 633              | -                 | 1 734                                               | 1 837               | 1 938               |
| Interest earned - outstanding debtors                                                                                                                                |     | 10 214          | 16 695           | 16 357          | 19 245               | 19 245          | 19 245             | -                 | 20 439                                              | 21 644              | 22 835              |
| Dividends received                                                                                                                                                   |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                |     | 1 685           | 2 670            | 3 849           | 2 911                | 2 936           | 2 936              | -                 | 3 118                                               | 3 302               | 3 484               |
| Licences and permits                                                                                                                                                 |     | 11 493          | 11 667           | 12 207          | 11 085               | 13 155          | 13 155             | -                 | 13 986                                              | 14 811              | 15 626              |
| Agency services                                                                                                                                                      |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                   |     | 190 953         | 217 146          | 241 136         | 260 300              | 261 139         | 261 139            | -                 | 291 305                                             | 356 666             | 364 196             |
| Other own revenue                                                                                                                                                    | 2   | 54 584          | 13 295           | 9 537           | 9 831                | 17 753          | 17 753             | -                 | 25 942                                              | 27 473              | 28 984              |
| Gains on disposal of PPE                                                                                                                                             |     | -               | -                | -               | -                    | 243             | 243                | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                     |     | <b>477 125</b>  | <b>506 339</b>   | <b>522 002</b>  | <b>590 849</b>       | <b>595 526</b>  | <b>595 526</b>     | <b>-</b>          | <b>656 222</b>                                      | <b>747 053</b>      | <b>781 421</b>      |
| <b>Expenditure By Type</b>                                                                                                                                           |     |                 |                  |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                               | 2   | 169 190         | 171 974          | 196 668         | 233 567              | 213 417         | 213 417            | -                 | 228 090                                             | 242 856             | 258 566             |
| Remuneration of councillors                                                                                                                                          |     | 16 138          | 16 800           | 18 470          | 19 359               | 19 359          | 19 359             | -                 | 20 675                                              | 21 998              | 23 406              |
| Debt impairment                                                                                                                                                      | 3   | 108 530         | 40 022           | 34 942          | 49 585               | 49 585          | 49 585             | -                 | 20 000                                              | 21 180              | 22 345              |
| Depreciation and asset impairment                                                                                                                                    | 2   | 93 655          | 177 978          | 112 486         | 137 650              | -               | -                  | -                 | 145 015                                             | 153 571             | 162 018             |
| Finance charges                                                                                                                                                      |     | 7 572           | 4 812            | 5 240           | 247                  | 142 667         | 142 667            | -                 | 5 859                                               | 6 204               | 6 545               |
| Bulk purchases                                                                                                                                                       | 2   | 109 646         | 141 762          | 156 721         | 174 908              | 174 188         | 174 188            | -                 | 188 227                                             | 203 398             | 219 792             |
| Other Materials                                                                                                                                                      | 8   | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                  |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                                                                                                                                 |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                    | 4,5 | 92 006          | 124 444          | 99 324          | 106 754              | 158 282         | 158 282            | -                 | 138 403                                             | 144 311             | 151 939             |
| Loss on disposal of PPE                                                                                                                                              |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                             |     | <b>596 737</b>  | <b>677 792</b>   | <b>623 852</b>  | <b>722 070</b>       | <b>757 498</b>  | <b>757 498</b>     | <b>-</b>          | <b>746 269</b>                                      | <b>793 518</b>      | <b>844 611</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                             |     |                 |                  |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                       |     | 55 495          | 37 122           | 69 397          | 101 700              | 104 200         | 104 200            | -                 | 114 087                                             | 128 374             | 138 604             |
| Contributions recognised - capital                                                                                                                                   |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                   |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                   |     | <b>(64 117)</b> | <b>(134 331)</b> | <b>(32 453)</b> | <b>(29 521)</b>      | <b>(57 772)</b> | <b>(57 772)</b>    | <b>-</b>          | <b>24 040</b>                                       | <b>81 909</b>       | <b>75 414</b>       |
| Taxation                                                                                                                                                             |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                              |     | <b>(64 117)</b> | <b>(134 331)</b> | <b>(32 453)</b> | <b>(29 521)</b>      | <b>(57 772)</b> | <b>(57 772)</b>    | <b>-</b>          | <b>24 040</b>                                       | <b>81 909</b>       | <b>75 414</b>       |
| Attributable to minorities                                                                                                                                           |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                |     | <b>(64 117)</b> | <b>(134 331)</b> | <b>(32 453)</b> | <b>(29 521)</b>      | <b>(57 772)</b> | <b>(57 772)</b>    | <b>-</b>          | <b>24 040</b>                                       | <b>81 909</b>       | <b>75 414</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                             | 7   | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                |     | <b>(64 117)</b> | <b>(134 331)</b> | <b>(32 453)</b> | <b>(29 521)</b>      | <b>(57 772)</b> | <b>(57 772)</b>    | <b>-</b>          | <b>24 040</b>                                       | <b>81 909</b>       | <b>75 414</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Vhembe(DC34) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Imp00: MemberDC34 - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30) |     |                  |                 |                 |                      |                  |                    |                   |                                                     |                     |                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------------------|-----------------|-----------------|----------------------|------------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                   | Ref | 2010/11          | 2011/12         | 2012/13         | Current year 2013/14 |                  |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                   | 1   | Audited Outcome  | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget  | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                      |     |                  |                 |                 |                      |                  |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                | 2   | -                | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges                                                                                                             |     | -                | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                         | 2   | -                | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                               | 2   | 77 687           | 72 431          | 41 392          | 79 200               | -                | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                          | 2   | -                | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                              | 2   | -                | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                                                                                                                       |     | -                | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                            |     | -                | -               | -               | -                    | 50               | 50                 | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                                                                                                                        |     | 22 179           | 9 350           | 6 200           | 8 861                | 8 861            | 8 861              | -                 | -                                                   | -                   | -                   |
| Interest earned - outstanding debtors                                                                                                                         |     | -                | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                                                                                                                            |     | -                | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                         |     | -                | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                                                                                                                          |     | -                | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                                               |     | -                | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                            |     | 972 368          | 490 379         | 491 630         | 583 073              | 257 181          | 257 181            | -                 | 800 549                                             | 1 051 977           | 664 627             |
| Other own revenue                                                                                                                                             | 2   | 1 832            | 22 152          | 101 298         | 10 303               | 3 275            | 3 275              | -                 | -                                                   | -                   | -                   |
| Gains on disposal of PPE                                                                                                                                      |     | -                | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                              |     | <b>1 074 066</b> | <b>594 312</b>  | <b>640 520</b>  | <b>681 437</b>       | <b>269 367</b>   | <b>269 367</b>     | <b>-</b>          | <b>800 549</b>                                      | <b>1 051 977</b>    | <b>664 627</b>      |
| <b>Expenditure By Type</b>                                                                                                                                    |     |                  |                 |                 |                      |                  |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                        | 2   | 183 608          | 151 462         | -               | 413 499              | 398 230          | 398 230            | -                 | 127 756                                             | 118 471             | 125 532             |
| Remuneration of councillors                                                                                                                                   |     | 6 242            | 4 553           | 9 335           | 9 546                | 9 466            | 9 466              | -                 | -                                                   | -                   | -                   |
| Debt impairment                                                                                                                                               | 3   | -                | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                                                                                                                             | 2   | 83 420           | 64 646          | 72 902          | 65 000               | -                | -                  | -                 | -                                                   | -                   | -                   |
| Finance charges                                                                                                                                               |     | 1 446            | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                                                                                                                                | 2   | -                | -               | -               | 64 250               | -                | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                                                                                                                               | 8   | -                | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                           |     | -                | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                                                                                                                          |     | -                | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                             | 4,5 | 45 913           | 67 063          | 83 668          | 194 142              | 321 987          | 321 987            | -                 | 672 793                                             | 933 506             | 539 095             |
| Loss on disposal of PPE                                                                                                                                       |     | -                | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                      |     | <b>320 630</b>   | <b>287 724</b>  | <b>165 904</b>  | <b>746 437</b>       | <b>729 684</b>   | <b>729 684</b>     | <b>-</b>          | <b>800 549</b>                                      | <b>1 051 977</b>    | <b>664 627</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                      |     |                  |                 |                 |                      |                  |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                |     | -                | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                                                                                                                            |     | -                | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                            |     | -                | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                            |     | <b>753 437</b>   | <b>306 588</b>  | <b>474 616</b>  | <b>(65 000)</b>      | <b>(460 317)</b> | <b>(460 317)</b>   | <b>-</b>          | <b>-</b>                                            | <b>-</b>            | <b>-</b>            |
| Taxation                                                                                                                                                      |     | -                | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                       |     | <b>753 437</b>   | <b>306 588</b>  | <b>474 616</b>  | <b>(65 000)</b>      | <b>(460 317)</b> | <b>(460 317)</b>   | <b>-</b>          | <b>-</b>                                            | <b>-</b>            | <b>-</b>            |
| Attributable to minorities                                                                                                                                    |     | -                | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                         |     | <b>753 437</b>   | <b>306 588</b>  | <b>474 616</b>  | <b>(65 000)</b>      | <b>(460 317)</b> | <b>(460 317)</b>   | <b>-</b>          | <b>-</b>                                            | <b>-</b>            | <b>-</b>            |
| Share of surplus/ (deficit) of associate                                                                                                                      | 7   | -                | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                         |     | <b>753 437</b>   | <b>306 588</b>  | <b>474 616</b>  | <b>(65 000)</b>      | <b>(460 317)</b> | <b>(460 317)</b>   | <b>-</b>          | <b>-</b>                                            | <b>-</b>            | <b>-</b>            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Blouberg(LIM351) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Limpopo: Budgetary Control System - Table A4 Budgeted Financial Performance (Revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                  | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                  | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                               | 2   | 6 753           | 7 929           | 15 411          | 9 057                | 12 157          | 12 157             | -                 | 14 120                                              | 14 826              | 15 567              |
| Property rates - penalties and collection charges                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                        | 2   | 8 212           | 6 496           | 13 103          | 12 416               | 14 316          | 14 316             | -                 | 15 782                                              | 16 571              | 17 400              |
| Service charges - water revenue                                                                                                                                              | 2   | 756             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                         | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                             | 2   | 224             | 226             | 235             | 722                  | 722             | 722                | -                 | 1 200                                               | 1 260               | 1 323               |
| Service charges - other                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                           |     | 163             | 227             | 881             | 463                  | 463             | 463                | -                 | 332                                                 | 348                 | 366                 |
| Interest earned - external investments                                                                                                                                       |     | 353             | 713             | 423             | 687                  | 787             | 787                | -                 | 930                                                 | 977                 | 1 025               |
| Interest earned - outstanding debtors                                                                                                                                        |     | 260             | 4               | 193             | 408                  | 408             | 408                | -                 | 432                                                 | 194                 | 204                 |
| Dividends received                                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                        |     | 307             | 495             | 1 645           | 897                  | 897             | 897                | -                 | 4 000                                               | 4 200               | 4 410               |
| Licences and permits                                                                                                                                                         |     | 2 330           | 2 608           | 2 608           | 3 150                | 3 150           | 3 150              | -                 | 3 620                                               | 3 801               | 3 991               |
| Agency services                                                                                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                           |     | 61 805          | 77 631          | 93 990          | 104 108              | 104 108         | 104 108            | -                 | 121 458                                             | 150 447             | 152 068             |
| Other own revenue                                                                                                                                                            | 2   | 6 105           | 62 685          | 6 596           | 4 975                | 4 370           | 4 370              | -                 | 3 084                                               | 1 828               | 1 920               |
| Gains on disposal of PPE                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                             |     | <b>87 269</b>   | <b>159 015</b>  | <b>135 084</b>  | <b>136 884</b>       | <b>141 378</b>  | <b>141 378</b>     | <b>-</b>          | <b>164 958</b>                                      | <b>194 452</b>      | <b>198 274</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                       | 2   | 41 277          | 45 487          | 58 077          | 65 407               | 63 414          | 63 414             | -                 | 78 683                                              | 80 157              | 87 827              |
| Remuneration of councillors                                                                                                                                                  |     | 7 023           | 9 855           | 10 595          | 10 975               | 10 975          | 10 975             | -                 | 12 304                                              | 13 042              | 13 824              |
| Debt impairment                                                                                                                                                              | 3   | 5 721           | -               | 12 300          | 2 114                | 5 114           | 5 114              | -                 | 12 511                                              | 13 137              | 13 137              |
| Depreciation and asset impairment                                                                                                                                            | 2   | 9 302           | 47 957          | 46 451          | 952                  | 952             | 952                | -                 | 1 009                                               | 7 229               | 7 590               |
| Finance charges                                                                                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                                                                                                                                               | 2   | 9 313           | 12 574          | 14 763          | 14 300               | 14 300          | 14 300             | -                 | 14 458                                              | 20 181              | 21 190              |
| Other Materials                                                                                                                                                              | 8   | 1 262           | 1 821           | 1 441           | 2 016                | 1 580           | 1 580              | -                 | 2 173                                               | 2 226               | 2 394               |
| Contracted services                                                                                                                                                          |     | 1 165           | 1 578           | 1 898           | 2 190                | 2 190           | 2 190              | -                 | 3 000                                               | 4 500               | 4 379               |
| Transfers and grants                                                                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                            | 4,5 | 19 468          | 42 859          | 32 514          | 35 014               | 34 185          | 34 185             | -                 | 35 331                                              | 40 819              | 39 055              |
| Loss on disposal of PPE                                                                                                                                                      |     | -               | -               | 20              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                     |     | <b>94 531</b>   | <b>162 130</b>  | <b>178 059</b>  | <b>132 968</b>       | <b>132 710</b>  | <b>132 710</b>     | <b>-</b>          | <b>159 469</b>                                      | <b>181 291</b>      | <b>189 396</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                               | 6   | 25 996          | 36 283          | 28 397          | 42 565               | 42 565          | 42 565             | -                 | 41 408                                              | 43 265              | 51 966              |
| Contributions recognised - capital                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                           |     | <b>18 734</b>   | <b>33 168</b>   | <b>(14 578)</b> | <b>46 480</b>        | <b>51 233</b>   | <b>51 233</b>      | <b>-</b>          | <b>46 897</b>                                       | <b>56 427</b>       | <b>60 844</b>       |
| Taxation                                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                      |     | <b>18 734</b>   | <b>33 168</b>   | <b>(14 578)</b> | <b>46 480</b>        | <b>51 233</b>   | <b>51 233</b>      | <b>-</b>          | <b>46 897</b>                                       | <b>56 427</b>       | <b>60 844</b>       |
| Attributable to minorities                                                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                        |     | <b>18 734</b>   | <b>33 168</b>   | <b>(14 578)</b> | <b>46 480</b>        | <b>51 233</b>   | <b>51 233</b>      | <b>-</b>          | <b>46 897</b>                                       | <b>56 427</b>       | <b>60 844</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                                     | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                        |     | <b>18 734</b>   | <b>33 168</b>   | <b>(14 578)</b> | <b>46 480</b>        | <b>51 233</b>   | <b>51 233</b>      | <b>-</b>          | <b>46 897</b>                                       | <b>56 427</b>       | <b>60 844</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Aganang(LIM352) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Limpopo: Ayalang (Lims32) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                          | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                          | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                             |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                       | 2   | 4 958           | 7 445           | 20 448          | 500                  | 10 954          | 10 954             | -                 | 7 114                                               | 6 221               | 7 060               |
| Property rates - penalties and collection charges                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                      | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                 | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                     | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                                                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                   |     | 321             | 318             | 249             | 596                  | 391             | 391                | -                 | 300                                                 | 318                 | 323                 |
| Interest earned - external investments                                                                                                                               |     | 1 100           | 1 321           | 2 284           | 1 426                | 1 426           | 1 426              | -                 | 2 100                                               | 2 406               | 3 650               |
| Interest earned - outstanding debtors                                                                                                                                |     | -               | 1 651           | 2 368           | 12                   | 2 617           | 2 617              | -                 | 1 100                                               | 1 325               | 1 425               |
| Dividends received                                                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | 600                                                 | 615                 | 666                 |
| Licences and permits                                                                                                                                                 |     | -               | -               | -               | 3 200                | 3 200           | 3 200              | -                 | 3 000                                               | 3 080               | 3 388               |
| Agency services                                                                                                                                                      |     | -               | -               | -               | 2 000                | 2 000           | 2 000              | -                 | 2 000                                               | 2 200               | 2 420               |
| Transfers recognised - operational                                                                                                                                   |     | 72 396          | 64 931          | 77 973          | 69 652               | 70 070          | 70 070             | -                 | 81 840                                              | 87 115              | 86 182              |
| Other own revenue                                                                                                                                                    | 2   | 4 625           | 7 131           | 2 704           | 7 638                | 7 328           | 7 328              | -                 | 4 355                                               | 5 369               | 5 910               |
| Gains on disposal of PPE                                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                     |     | <b>83 400</b>   | <b>82 797</b>   | <b>106 027</b>  | <b>85 025</b>        | <b>97 988</b>   | <b>97 988</b>      | <b>-</b>          | <b>102 410</b>                                      | <b>108 648</b>      | <b>111 024</b>      |
| <b>Expenditure By Type</b>                                                                                                                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                               | 2   | 27 686          | 27 473          | 32 111          | 45 900               | 36 521          | 36 521             | -                 | 47 416                                              | 51 072              | 55 668              |
| Remuneration of councillors                                                                                                                                          |     | 6 739           | 8 598           | 9 984           | 9 508                | 13 634          | 13 634             | -                 | 12 066                                              | 13 030              | 14 187              |
| Debt impairment                                                                                                                                                      | 3   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                                                                                                                                    | 2   | 6 616           | 7 144           | 7 758           | 13 663               | 13 663          | 13 663             | -                 | 9 000                                               | 11 000              | 12 000              |
| Finance charges                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                                                                                                                                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                                                                                                                                      | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                  |     | 1 426           | 2 097           | 3 136           | 2 862                | 4 267           | 4 267              | -                 | 7 238                                               | 2 574               | 2 811               |
| Transfers and grants                                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                    | 4,5 | 25 967          | 40 277          | 23 134          | 26 754               | 35 896          | 35 896             | -                 | 35 689                                              | 41 957              | 38 112              |
| Loss on disposal of PPE                                                                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                             |     | <b>68 434</b>   | <b>85 588</b>   | <b>76 124</b>   | <b>98 688</b>        | <b>103 982</b>  | <b>103 982</b>     | <b>-</b>          | <b>111 410</b>                                      | <b>119 633</b>      | <b>122 778</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                             |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                       |     | 17 072          | 16 755          | 26 617          | -                    | 56 898          | 56 898             | -                 | 52 706                                              | 72 639              | 75 622              |
| Contributions recognised - capital                                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                   |     | <b>32 038</b>   | <b>13 963</b>   | <b>56 521</b>   | <b>(13 663)</b>      | <b>50 903</b>   | <b>50 903</b>      | <b>-</b>          | <b>43 706</b>                                       | <b>61 654</b>       | <b>63 869</b>       |
| Taxation                                                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                              |     | <b>32 038</b>   | <b>13 963</b>   | <b>56 521</b>   | <b>(13 663)</b>      | <b>50 903</b>   | <b>50 903</b>      | <b>-</b>          | <b>43 706</b>                                       | <b>61 654</b>       | <b>63 869</b>       |
| Attributable to minorities                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                |     | <b>32 038</b>   | <b>13 963</b>   | <b>56 521</b>   | <b>(13 663)</b>      | <b>50 903</b>   | <b>50 903</b>      | <b>-</b>          | <b>43 706</b>                                       | <b>61 654</b>       | <b>63 869</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                             | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                |     | <b>32 038</b>   | <b>13 963</b>   | <b>56 521</b>   | <b>(13 663)</b>      | <b>50 903</b>   | <b>50 903</b>      | <b>-</b>          | <b>43 706</b>                                       | <b>61 654</b>       | <b>63 869</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Molemole(LIM353) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Limpopo: Molepolole (LIM355) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                              | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                              | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                           | 2   | 3 811           | 3 359           | 9 536           | 7 858                | 7 858           | 7 858              | -                 | 8 346                                               | 8 838               | 9 324               |
| Property rates - penalties and collection charges                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                    | 2   | 4 439           | 4 439           | 5 015           | 9 394                | 9 394           | 9 394              | -                 | 10 141                                              | 10 740              | 11 330              |
| Service charges - water revenue                                                                                                                                          | 2   | -               | 735             | 268             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                     | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                         | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                                                                                                                                  |     | 4               | (309)           | (54)            | 1 607                | 1 607           | 1 607              | -                 | 1 707                                               | 1 808               | 1 907               |
| Rental of facilities and equipment                                                                                                                                       |     | 204             | 199             | 119             | 173                  | 291             | 291                | -                 | 284                                                 | 195                 | 206                 |
| Interest earned - external investments                                                                                                                                   |     | 588             | 610             | 707             | 645                  | 645             | 645                | -                 | 684                                                 | 724                 | 764                 |
| Interest earned - outstanding debtors                                                                                                                                    |     | 1 207           | 2 105           | 2 818           | 2 223                | 3 350           | 3 350              | -                 | 2 360                                               | 2 500               | 2 637               |
| Dividends received                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                    |     | 516             | 516             | 127             | 1 611                | 383             | 383                | -                 | 910                                                 | 964                 | 1 017               |
| Licences and permits                                                                                                                                                     |     | 2 676           | 2 676           | 3 569           | 4 006                | 4 006           | 4 006              | -                 | 4 254                                               | 4 505               | 4 753               |
| Agency services                                                                                                                                                          |     | -               | -               | -               | 3 126                | -               | -                  | -                 | 727                                                 | 770                 | 812                 |
| Transfers recognised - operational                                                                                                                                       |     | 48 368          | 48 997          | 76 726          | 87 801               | 88 105          | 88 105             | -                 | 95 048                                              | 111 687             | 108 948             |
| Other own revenue                                                                                                                                                        | 2   | 2 029           | 10 594          | 3 656           | 841                  | 39 163          | 39 163             | -                 | 974                                                 | 744                 | 785                 |
| Gains on disposal of PPE                                                                                                                                                 |     | -               | -               | 369             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                         |     | <b>63 840</b>   | <b>73 921</b>   | <b>102 856</b>  | <b>119 284</b>       | <b>154 801</b>  | <b>154 801</b>     | <b>-</b>          | <b>125 436</b>                                      | <b>143 474</b>      | <b>142 483</b>      |
| <b>Expenditure By Type</b>                                                                                                                                               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                   | 2   | 30 082          | 33 853          | 44 010          | 54 184               | 54 798          | 54 798             | -                 | 63 174                                              | 65 670              | 70 267              |
| Remuneration of councillors                                                                                                                                              |     | 5 391           | 654             | 6 763           | 7 378                | 7 747           | 7 747              | -                 | 9 040                                               | 9 673               | 10 350              |
| Debt impairment                                                                                                                                                          | 3   | -               | -               | -               | 2 541                | -               | -                  | -                 | 2 670                                               | 2 828               | 2 983               |
| Depreciation and asset impairment                                                                                                                                        | 2   | 4 247           | 4 379           | 12 052          | 3 600                | -               | -                  | -                 | 4 000                                               | 4 000               | 4 000               |
| Finance charges                                                                                                                                                          |     | -               | -               | -               | 50                   | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                                                                                                                                           | 2   | -               | 3 960           | -               | 7 886                | 6 996           | 6 996              | -                 | 7 000                                               | 7 413               | 7 821               |
| Other Materials                                                                                                                                                          | 8   | -               | -               | 9 036           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                      |     | 1 108           | 1 108           | 3 219           | 3 540                | 3 540           | 3 540              | -                 | 3 350                                               | 3 548               | 3 743               |
| Transfers and grants                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                        | 4,5 | 28 106          | 21 649          | 31 142          | 27 689               | 37 780          | 37 780             | -                 | 28 087                                              | 28 539              | 28 633              |
| Loss on disposal of PPE                                                                                                                                                  |     | -               | -               | 370             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                 |     | <b>68 935</b>   | <b>65 603</b>   | <b>106 592</b>  | <b>106 867</b>       | <b>110 861</b>  | <b>110 861</b>     | <b>-</b>          | <b>117 321</b>                                      | <b>121 671</b>      | <b>127 797</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|                                                                                                                                                                          |     | <b>(5 094)</b>  | <b>8 318</b>    | <b>(3 735)</b>  | <b>12 418</b>        | <b>43 941</b>   | <b>43 941</b>      | <b>-</b>          | <b>8 114</b>                                        | <b>21 804</b>       | <b>14 686</b>       |
| Transfers recognised - capital                                                                                                                                           | 6   | 9 048           | 9 048           | 34 827          | 28 301               | -               | -                  | -                 | 30 397                                              | 30 277              | 31 496              |
| Contributions recognised - capital                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                       |     | <b>3 954</b>    | <b>17 366</b>   | <b>31 092</b>   | <b>40 719</b>        | <b>43 941</b>   | <b>43 941</b>      | <b>-</b>          | <b>38 511</b>                                       | <b>52 081</b>       | <b>46 182</b>       |
| Taxation                                                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                  |     | <b>3 954</b>    | <b>17 366</b>   | <b>31 092</b>   | <b>40 719</b>        | <b>43 941</b>   | <b>43 941</b>      | <b>-</b>          | <b>38 511</b>                                       | <b>52 081</b>       | <b>46 182</b>       |
| Attributable to minorities                                                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                    |     | <b>3 954</b>    | <b>17 366</b>   | <b>31 092</b>   | <b>40 719</b>        | <b>43 941</b>   | <b>43 941</b>      | <b>-</b>          | <b>38 511</b>                                       | <b>52 081</b>       | <b>46 182</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                                 | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                    |     | <b>3 954</b>    | <b>17 366</b>   | <b>31 092</b>   | <b>40 719</b>        | <b>43 941</b>   | <b>43 941</b>      | <b>-</b>          | <b>38 511</b>                                       | <b>52 081</b>       | <b>46 182</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Polokwane(LIM354) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Limpopo: Polokwane(LM1534) - Table A4 Budgeted Financial Performance (Revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2014/10/30) |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                     |                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                           | Ref | 2010/11          | 2011/12          | 2012/13          | Current year 2013/14 |                  |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                           | 1   | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                              |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                        | 2   | 211 930          | 229 423          | 254 721          | 279 863              | 279 863          | 279 863            | -                 | 302 252                                             | 326 432             | 352 547             |
| Property rates - penalties and collection charges                                                                                                                     |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                 | 2   | 434 520          | 556 892          | 605 486          | 699 341              | -                | -                  | -                 | 775 071                                             | 828 900             | 886 492             |
| Service charges - water revenue                                                                                                                                       | 2   | 105 648          | 137 850          | 164 175          | 268 788              | -                | -                  | -                 | 279 546                                             | 296 168             | 313 788             |
| Service charges - sanitation revenue                                                                                                                                  | 2   | 44 290           | 47 228           | 51 409           | 67 116               | -                | -                  | -                 | 66 163                                              | 70 043              | 74 156              |
| Service charges - refuse revenue                                                                                                                                      | 2   | 36 356           | 39 311           | 46 449           | 56 456               | -                | -                  | -                 | 60 959                                              | 64 617              | 68 494              |
| Service charges - other                                                                                                                                               |     | -                | -                | -                | -                    | 1 091 702        | 1 091 702          | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                    |     | 4 337            | 5 510            | 12 467           | 17 566               | 17 566           | 17 566             | -                 | 20 020                                              | 21 221              | 22 494              |
| Interest earned - external investments                                                                                                                                |     | 8 732            | 24 554           | 23 017           | 12 500               | 12 500           | 12 500             | -                 | 23 000                                              | 23 000              | 23 000              |
| Interest earned - outstanding debtors                                                                                                                                 |     | 20 190           | 17 678           | 7 377            | 18 000               | 18 000           | 18 000             | -                 | 30 000                                              | 31 000              | 32 000              |
| Dividends received                                                                                                                                                    |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                 |     | 4 797            | 4 497            | 2 627            | 6 087                | 6 087            | 6 087              | -                 | 10 753                                              | 11 398              | 12 082              |
| Licences and permits                                                                                                                                                  |     | 8 065            | 8 234            | 8 816            | 8 516                | 8 516            | 8 516              | -                 | 9 027                                               | 9 569               | 10 143              |
| Agency services                                                                                                                                                       |     | 13 460           | 13 827           | 13 892           | 14 770               | 14 770           | 14 770             | -                 | 15 656                                              | 16 596              | 17 591              |
| Transfers recognised - operational                                                                                                                                    |     | 358 909          | 367 485          | 501 275          | 486 936              | 564 358          | 564 358            | -                 | 556 489                                             | 657 024             | 710 160             |
| Other own revenue                                                                                                                                                     | 2   | 72 570           | 95 840           | 81 347           | 33 393               | 55 392           | 55 392             | -                 | 26 963                                              | 28 461              | 30 048              |
| Gains on disposal of PPE                                                                                                                                              |     | -                | -                | -                | 200                  | 200              | 200                | -                 | 52 200                                              | 200                 | 200                 |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                      |     | <b>1 323 803</b> | <b>1 548 329</b> | <b>1 773 058</b> | <b>1 969 533</b>     | <b>2 068 954</b> | <b>2 068 954</b>   | <b>-</b>          | <b>2 228 099</b>                                    | <b>2 384 628</b>    | <b>2 553 195</b>    |
| <b>Expenditure By Type</b>                                                                                                                                            |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                | 2   | 362 172          | 399 033          | 412 055          | 448 000              | 448 000          | 448 000            | -                 | 504 000                                             | 535 700             | 569 985             |
| Remuneration of councillors                                                                                                                                           |     | 19 779           | 20 615           | 21 922           | 23 684               | 23 684           | 23 684             | -                 | 25 410                                              | 26 918              | 28 517              |
| Debt impairment                                                                                                                                                       | 3   | 47 599           | 38 192           | 53 486           | 40 000               | 40 000           | 40 000             | -                 | 50 000                                              | 50 000              | 50 000              |
| Depreciation and asset impairment                                                                                                                                     | 2   | 176 461          | 232 457          | 446 950          | 232 700              | 232 700          | 232 700            | -                 | 266 000                                             | 268 660             | 271 347             |
| Finance charges                                                                                                                                                       |     | 13 073           | 29 427           | 30 046           | 27 155               | 27 155           | 27 155             | -                 | 23 747                                              | 21 158              | 17 750              |
| Bulk purchases                                                                                                                                                        | 2   | 418 402          | 518 797          | 581 301          | 658 000              | 647 500          | 647 500            | -                 | 698 000                                             | 752 000             | 810 000             |
| Other Materials                                                                                                                                                       | 8   | 95 301           | 96 881           | 117 114          | 124 975              | 136 890          | 136 890            | -                 | 170 000                                             | 172 410             | 179 295             |
| Contracted services                                                                                                                                                   |     | 38 862           | 39 935           | 56 380           | 73 542               | 72 892           | 72 892             | -                 | 75 854                                              | 67 327              | 68 518              |
| Transfers and grants                                                                                                                                                  |     | 240              | 6 122            | 5 540            | 5 140                | 6 940            | 6 940              | -                 | 5 240                                               | 5 240               | 5 240               |
| Other expenditure                                                                                                                                                     | 4,5 | 202 314          | 242 002          | 361 726          | 311 511              | 397 241          | 397 241            | -                 | 327 460                                             | 361 870             | 375 653             |
| Loss on disposal of PPE                                                                                                                                               |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                              |     | <b>1 374 202</b> | <b>1 623 459</b> | <b>2 086 519</b> | <b>1 944 707</b>     | <b>2 033 002</b> | <b>2 033 002</b>   | <b>-</b>          | <b>2 145 711</b>                                    | <b>2 261 283</b>    | <b>2 376 303</b>    |
| <b>Surplus/(Deficit)</b>                                                                                                                                              |     | <b>(50 399)</b>  | <b>(75 130)</b>  | <b>(313 461)</b> | <b>24 826</b>        | <b>35 953</b>    | <b>35 953</b>      | <b>-</b>          | <b>82 388</b>                                       | <b>123 345</b>      | <b>176 892</b>      |
| Transfers recognised - capital                                                                                                                                        | 6   | 131 083          | 250 160          | 187 077          | 479 207              | 586 404          | 586 404            | -                 | 436 799                                             | 421 435             | 433 761             |
| Contributions recognised - capital                                                                                                                                    |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                    |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
|                                                                                                                                                                       |     | 80 684           | 175 030          | (126 384)        | 504 033              | 622 357          | 622 357            | -                 | 519 187                                             | 544 780             | 610 653             |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                    |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                               |     | 80 684           | 175 030          | (126 384)        | 504 033              | 622 357          | 622 357            | -                 | 519 187                                             | 544 780             | 610 653             |
| Attributable to minorities                                                                                                                                            |     | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                 |     | 80 684           | 175 030          | (126 384)        | 504 033              | 622 357          | 622 357            | -                 | 519 187                                             | 544 780             | 610 653             |
| Share of surplus/ (deficit) of associate                                                                                                                              | 7   | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                 |     | <b>80 684</b>    | <b>175 030</b>   | <b>(126 384)</b> | <b>504 033</b>       | <b>622 357</b>   | <b>622 357</b>     | <b>-</b>          | <b>519 187</b>                                      | <b>544 780</b>      | <b>610 653</b>      |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Lepelle-Nkumpi(LIM355) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Limpopo: Lepelle-Matshoana Local Municipality - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/2015) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                              | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                              | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                                           | 2   | 57 900          | 48 630          | 16 079          | 20 406               | 20 406          | 20 406             | -                 | 19 120                                              | 20 152              | 21 240              |
| Property rates - penalties and collection charges                                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                                    | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                                          | 2   | -               | -               | -               | 6 564                | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                                     | 2   | -               | -               | -               | 835                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                                         | 2   | 3 656           | 4 320           | 4 108           | 5 541                | 5 541           | 5 541              | -                 | 5 852                                               | 6 167               | 6 501               |
| Service charges - other                                                                                                                                                                  |     | -               | -               | 216             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                                       |     | 82              | 151             | 156             | 288                  | 288             | 288                | -                 | 304                                                 | 321                 | 338                 |
| Interest earned - external investments                                                                                                                                                   |     | 3 631           | 4 594           | 3 950           | 4 752                | 4 752           | 4 752              | -                 | 5 018                                               | 5 289               | 5 575               |
| Interest earned - outstanding debtors                                                                                                                                                    |     | 6 518           | 7 607           | 1 262           | 7 392                | 7 392           | 7 392              | -                 | 7 806                                               | 8 227               | 8 672               |
| Dividends received                                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                                    |     | 470             | 641             | 625             | 620                  | 7 200           | 7 200              | -                 | 7 603                                               | 8 014               | 8 447               |
| Licences and permits                                                                                                                                                                     |     | -               | -               | -               | 33                   | 33              | 33                 | -                 | 35                                                  | 37                  | 39                  |
| Agency services                                                                                                                                                                          |     | 5 093           | 38 614          | 32 973          | 6 000                | 6 000           | 6 000              | -                 | 12 613                                              | 13 294              | 14 012              |
| Transfers recognised - operational                                                                                                                                                       |     | 98 274          | 108 348         | 130 061         | 144 835              | 144 835         | 144 835            | -                 | 168 449                                             | 209 299             | 209 558             |
| Other own revenue                                                                                                                                                                        | 2   | 69 241          | 3 091           | 1 635           | 41 302               | 64 893          | 64 893             | -                 | 61 675                                              | 29 738              | 32 994              |
| Gains on disposal of PPE                                                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                                         |     | <b>244 866</b>  | <b>215 998</b>  | <b>191 066</b>  | <b>238 568</b>       | <b>261 340</b>  | <b>261 340</b>     | <b>-</b>          | <b>288 474</b>                                      | <b>300 538</b>      | <b>307 374</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                                   | 2   | 34 690          | 44 817          | 54 649          | 63 428               | 62 696          | 62 696             | -                 | 72 339                                              | 76 956              | 81 868              |
| Remuneration of councillors                                                                                                                                                              |     | 10 424          | 13 077          | 14 015          | 15 340               | 15 340          | 15 340             | -                 | 16 782                                              | 17 856              | 18 999              |
| Debt impairment                                                                                                                                                                          | 3   | 28 525          | 441             | 25 290          | 15 844               | 45 494          | 45 494             | -                 | 29 557                                              | 31 153              | 32 836              |
| Depreciation and asset impairment                                                                                                                                                        | 2   | 60 534          | 14 910          | 26 079          | 20 179               | 20 179          | 20 179             | -                 | 35 179                                              | 37 078              | 39 080              |
| Finance charges                                                                                                                                                                          |     | 156             | 138             | 150             | 238                  | 238             | 238                | -                 | 251                                                 | 264                 | 279                 |
| Bulk purchases                                                                                                                                                                           | 2   | 5 430           | 4 804           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                                                                                                                                                          | 8   | 1 899           | 7 429           | 6 994           | 13 538               | 8 902           | 8 902              | -                 | 15 425                                              | 16 306              | 17 238              |
| Contracted services                                                                                                                                                                      |     | 3 304           | 3 729           | 3 731           | 4 188                | 4 188           | 4 188              | -                 | 7 356                                               | 7 753               | 8 172               |
| Transfers and grants                                                                                                                                                                     |     | -               | -               | -               | 4 800                | 4 800           | 4 800              | -                 | 4 800                                               | 5 059               | 5 332               |
| Other expenditure                                                                                                                                                                        | 4,5 | 30 830          | 45 338          | 55 329          | 45 288               | 49 505          | 49 505             | -                 | 55 329                                              | 58 314              | 61 461              |
| Loss on disposal of PPE                                                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                                 |     | <b>175 790</b>  | <b>134 684</b>  | <b>186 235</b>  | <b>182 843</b>       | <b>211 341</b>  | <b>211 341</b>     | <b>-</b>          | <b>237 017</b>                                      | <b>250 741</b>      | <b>265 265</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                                           | 6   | 27 309          | 35 274          | 38 836          | 52 303               | 48 303          | 48 303             | -                 | 49 920                                              | 52 617              | 54 914              |
| Contributions recognised - capital                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                                       |     | <b>96 385</b>   | <b>116 588</b>  | <b>43 667</b>   | <b>108 028</b>       | <b>98 302</b>   | <b>98 302</b>      | <b>-</b>          | <b>101 377</b>                                      | <b>102 415</b>      | <b>97 024</b>       |
| Taxation                                                                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                                  |     | <b>96 385</b>   | <b>116 588</b>  | <b>43 667</b>   | <b>108 028</b>       | <b>98 302</b>   | <b>98 302</b>      | <b>-</b>          | <b>101 377</b>                                      | <b>102 415</b>      | <b>97 024</b>       |
| Attributable to minorities                                                                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                                    |     | <b>96 385</b>   | <b>116 588</b>  | <b>43 667</b>   | <b>108 028</b>       | <b>98 302</b>   | <b>98 302</b>      | <b>-</b>          | <b>101 377</b>                                      | <b>102 415</b>      | <b>97 024</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                                                 | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                                    |     | <b>96 385</b>   | <b>116 588</b>  | <b>43 667</b>   | <b>108 028</b>       | <b>98 302</b>   | <b>98 302</b>      | <b>-</b>          | <b>101 377</b>                                      | <b>102 415</b>      | <b>97 024</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Capricorn(DC35) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Improp: Capicon(DCS) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/2015) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                     | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                     | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| Revenue By Source                                                                                                                                               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                  | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                           | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                 | 2   | 34 077          | 34 831          | 29 333          | 46 141               | 27 892          | 27 892             | -                 | 37 654                                              | 39 537              | 41 514              |
| Service charges - sanitation revenue                                                                                                                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                                                                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                                                                                                                          |     | 5 302           | 15 031          | 17 954          | 18 376               | 17 600          | 17 600             | -                 | 17 584                                              | 18 353              | 19 487              |
| Interest earned - outstanding debtors                                                                                                                           |     | 3 931           | 4 160           | 5 444           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                                                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                              |     | 385 568         | 365 229         | 402 162         | 428 341              | 502 136         | 502 136            | -                 | 491 226                                             | 515 379             | 554 617             |
| Other own revenue                                                                                                                                               | 2   | 561             | 60 361          | 29 035          | 42 344               | 30 267          | 30 267             | -                 | 57 780                                              | 33 369              | 35 037              |
| Gains on disposal of PPE                                                                                                                                        |     | -               | -               | 253             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)                                                                                                       |     | 429 440         | 479 612         | 484 181         | 535 201              | 577 895         | 577 895            | -                 | 604 244                                             | 606 638             | 650 655             |
| Expenditure By Type                                                                                                                                             |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                          | 2   | 145 237         | 159 380         | 176 961         | 216 688              | 205 496         | 205 496            | -                 | 249 045                                             | 265 444             | 282 419             |
| Remuneration of councillors                                                                                                                                     |     | 9 086           | 8 302           | 9 094           | 7 896                | 9 666           | 9 666              | -                 | 11 879                                              | 12 640              | 13 448              |
| Debt impairment                                                                                                                                                 | 3   | -               | 59 375          | 52 540          | 31 508               | 27 892          | 27 892             | -                 | 26 358                                              | 27 676              | 29 060              |
| Depreciation and asset impairment                                                                                                                               | 2   | 86 237          | 111 191         | 64 349          | 100 300              | 79 892          | 79 892             | -                 | 80 790                                              | 81 694              | 82 612              |
| Finance charges                                                                                                                                                 |     | 310             | 441             | 213             | 455                  | 455             | 455                | -                 | 450                                                 | 473                 | 497                 |
| Bulk purchases                                                                                                                                                  | 2   | 52 663          | 46 599          | 44 311          | 55 000               | 49 000          | 49 000             | -                 | 52 000                                              | 49 000              | 51 000              |
| Other Materials                                                                                                                                                 | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                             |     | 4 721           | 3 957           | 4 819           | 23 021               | 23 021          | 23 021             | -                 | 22 625                                              | 23 757              | 24 945              |
| Transfers and grants                                                                                                                                            |     | 4 291           | 1 580           | 800             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                               | 4,5 | 161 649         | 158 791         | 158 594         | 200 754              | 262 365         | 262 365            | -                 | 241 887                                             | 227 648             | 249 286             |
| Loss on disposal of PPE                                                                                                                                         |     | 232             | 72              | 1 171           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                                                                                                                               |     | 464 426         | 549 688         | 512 852         | 635 620              | 657 787         | 657 787            | -                 | 685 034                                             | 688 332             | 733 267             |
| Surplus/(Deficit)                                                                                                                                               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                  |     | (34 986)        | (70 076)        | (28 671)        | (100 419)            | (79 892)        | (79 892)           | -                 | (80 790)                                            | (81 694)            | (82 612)            |
| Contributions recognised - capital                                                                                                                              | 6   | 98 203          | 167 088         | 267 995         | -                    | -               | -                  | -                 | 293 554                                             | 347 949             | 362 020             |
| Contributed assets                                                                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                                                                                                                                 |     | 63 217          | 97 012          | 239 325         | (100 419)            | (79 892)        | (79 892)           | -                 | 212 764                                             | 266 255             | 279 408             |
| Surplus/(Deficit) after capital transfers and contributions                                                                                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                                                                                                                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Attributable to minorities                                                                                                                                      |     | 63 217          | 97 012          | 239 325         | (100 419)            | (79 892)        | (79 892)           | -                 | 212 764                                             | 266 255             | 279 408             |
| Surplus/(Deficit) attributable to municipality                                                                                                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Share of surplus/ (deficit) of associate                                                                                                                        | 7   | 63 217          | 97 012          | 239 325         | (100 419)            | (79 892)        | (79 892)           | -                 | 212 764                                             | 266 255             | 279 408             |
|                                                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                                                                                                                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|                                                                                                                                                                 |     | 63 217          | 97 012          | 239 325         | (100 419)            | (79 892)        | (79 892)           | -                 | 212 764                                             | 266 255             | 279 408             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Limpopo: Thabazimbi(LIM361) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Cimporo, Mazabizimbi (Cim301) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures finalised as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                               | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                               | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                            | 2   | 15 834          | 14 721          | 12 076          | 23 650               | 25 700          | 25 700             | -                 | 17 978                                              | 19 092              | 20 275              |
| Property rates - penalties and collection charges                                                                                                                         |     | 614             | -               | -               | 8                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                     | 2   | 32 324          | 49 656          | 44 089          | 53 898               | 54 206          | 54 206             | -                 | 66 368                                              | 71 014              | 75 985              |
| Service charges - water revenue                                                                                                                                           | 2   | 29 567          | 61 720          | 28 517          | 57 184               | 55 353          | 55 353             | -                 | 61 432                                              | 70 033              | 79 837              |
| Service charges - sanitation revenue                                                                                                                                      | 2   | 8 285           | 10 789          | 11 655          | 13 127               | 19 527          | 19 527             | -                 | 22 327                                              | 23 857              | 25 473              |
| Service charges - refuse revenue                                                                                                                                          | 2   | 6 610           | 7 932           | 8 191           | 9 666                | 9 643           | 9 643              | -                 | 10 175                                              | 10 745              | 11 347              |
| Service charges - other                                                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                        |     | 498             | 215             | 520             | 36                   | 349             | 349                | -                 | 1 152                                               | 1 232               | 1 319               |
| Interest earned - external investments                                                                                                                                    |     | 269             | 228             | 50              | 33                   | 33              | 33                 | -                 | 48                                                  | 52                  | 55                  |
| Interest earned - outstanding debtors                                                                                                                                     |     | -               | -               | 8 237           | 4 555                | 4 555           | 4 555              | -                 | 4 801                                               | 5 070               | 5 353               |
| Dividends received                                                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                     |     | 466             | -               | 392             | 627                  | 229             | 229                | -                 | 672                                                 | 720                 | 198                 |
| Licences and permits                                                                                                                                                      |     | 5 890           | -               | 3 285           | 3 434                | 3 589           | 3 589              | -                 | 2 472                                               | 2 722               | 2 987               |
| Agency services                                                                                                                                                           |     | -               | 2 937           | -               | -                    | -               | -                  | -                 | 2 000                                               | 2 000               | 2 000               |
| Transfers recognised - operational                                                                                                                                        |     | 55 698          | 55 122          | 63 339          | 68 192               | 66 686          | 66 686             | -                 | 69 092                                              | 68 633              | 68 244              |
| Other own revenue                                                                                                                                                         | 2   | 5 527           | 10 134          | 16 132          | 2 816                | 3 162           | 3 162              | -                 | 8 874                                               | 9 494               | 10 578              |
| Gains on disposal of PPE                                                                                                                                                  |     | 119             | 180             | 1 956           | 211                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                          |     | <b>161 701</b>  | <b>213 633</b>  | <b>198 439</b>  | <b>237 436</b>       | <b>243 031</b>  | <b>243 031</b>     | <b>-</b>          | <b>267 389</b>                                      | <b>284 665</b>      | <b>303 651</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                    | 2   | 61 837          | 66 903          | 76 175          | 86 593               | 89 656          | 89 656             | -                 | 91 790                                              | 100 778             | 107 158             |
| Remuneration of councillors                                                                                                                                               |     | 4 678           | 5 503           | 6 431           | 5 620                | 7 006           | 7 006              | -                 | 7 899                                               | 8 341               | 8 985               |
| Debt impairment                                                                                                                                                           | 3   | 12 914          | 22 625          | -               | -                    | -               | -                  | -                 | 2 100                                               | 2 200               | 2 300               |
| Depreciation and asset impairment                                                                                                                                         | 2   | 19 755          | 19 891          | 54 124          | 16 123               | 19 873          | 19 873             | -                 | 19 350                                              | 20 150              | 21 500              |
| Finance charges                                                                                                                                                           |     | 2 221           | -               | 939             | 939                  | 517             | 517                | -                 | 361                                                 | 382                 | 403                 |
| Bulk purchases                                                                                                                                                            | 2   | 42 978          | 57 759          | 58 571          | 58 804               | 58 804          | 58 804             | -                 | 61 979                                              | 65 451              | 69 115              |
| Other Materials                                                                                                                                                           | 8   | -               | 29 637          | 175             | 176                  | 185             | 185                | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                       |     | -               | -               | 9 024           | 21 935               | 20 924          | 20 924             | -                 | 5 559                                               | 6 062               | 7 065               |
| Transfers and grants                                                                                                                                                      |     | 971             | 2 546           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                         | 4,5 | 39 488          | 24 943          | 54 349          | 44 798               | 51 139          | 51 139             | -                 | 41 234                                              | 45 407              | 49 547              |
| Loss on disposal of PPE                                                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                  |     | <b>184 842</b>  | <b>229 807</b>  | <b>259 786</b>  | <b>234 988</b>       | <b>248 103</b>  | <b>248 103</b>     | <b>-</b>          | <b>230 272</b>                                      | <b>248 771</b>      | <b>266 074</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                  |     | <b>(23 141)</b> | <b>(16 174)</b> | <b>(61 348)</b> | <b>2 448</b>         | <b>(5 072)</b>  | <b>(5 072)</b>     | <b>-</b>          | <b>37 117</b>                                       | <b>35 894</b>       | <b>37 578</b>       |
| Transfers recognised - capital                                                                                                                                            | 6   | 26 409          | 24 364          | 56 332          | 40 019               | 41 019          | 41 019             | -                 | 76 926                                              | 29 423              | 30 601              |
| Contributions recognised - capital                                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                        |     | <b>3 268</b>    | <b>8 190</b>    | <b>(5 015)</b>  | <b>42 467</b>        | <b>35 947</b>   | <b>35 947</b>      | <b>-</b>          | <b>114 043</b>                                      | <b>65 317</b>       | <b>68 179</b>       |
| Taxation                                                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                   |     | <b>3 268</b>    | <b>8 190</b>    | <b>(5 015)</b>  | <b>42 467</b>        | <b>35 947</b>   | <b>35 947</b>      | <b>-</b>          | <b>114 043</b>                                      | <b>65 317</b>       | <b>68 179</b>       |
| Attributable to minorities                                                                                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                     |     | <b>3 268</b>    | <b>8 190</b>    | <b>(5 015)</b>  | <b>42 467</b>        | <b>35 947</b>   | <b>35 947</b>      | <b>-</b>          | <b>114 043</b>                                      | <b>65 317</b>       | <b>68 179</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                                  | 7   | (971)           | -               | -               | 17 937               | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                     |     | <b>2 297</b>    | <b>8 190</b>    | <b>(5 015)</b>  | <b>60 404</b>        | <b>35 947</b>   | <b>35 947</b>      | <b>-</b>          | <b>114 043</b>                                      | <b>65 317</b>       | <b>68 179</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Lephalale(LIM362) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Limpopo: Lephalale (LIM302) - Table A4 Budgeted Financial Performance (Revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Financialised as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                 | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                              | 2   | 25 401          | 27 124          | 30 620          | 36 161               | 36 161          | 36 161             | -                 | 47 544                                              | 50 350              | 53 119              |
| Property rates - penalties and collection charges                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                       | 2   | 63 786          | 101 668         | 102 014         | 109 108              | 109 108         | 109 108            | -                 | 120 087                                             | 127 172             | 134 167             |
| Service charges - water revenue                                                                                                                                             | 2   | 19 117          | 23 189          | 28 491          | 33 063               | 33 063          | 33 063             | -                 | 34 122                                              | 36 135              | 38 123              |
| Service charges - sanitation revenue                                                                                                                                        | 2   | 10 312          | 11 470          | 15 598          | 14 367               | 14 367          | 14 367             | -                 | 14 170                                              | 15 006              | 15 831              |
| Service charges - refuse revenue                                                                                                                                            | 2   | 6 020           | 6 500           | 6 880           | 7 303                | 7 303           | 7 303              | -                 | 8 321                                               | 8 812               | 9 297               |
| Service charges - other                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                          |     | 271             | 913             | 134             | 1 412                | 1 412           | 1 412              | -                 | 1 599                                               | 1 694               | 1 787               |
| Interest earned - external investments                                                                                                                                      |     | 8 416           | 8 982           | 6 597           | 5 327                | 5 327           | 5 327              | -                 | 6 415                                               | 6 794               | 7 167               |
| Interest earned - outstanding debtors                                                                                                                                       |     | 927             | 5 711           | 4 647           | 6 554                | 6 554           | 6 554              | -                 | 8 002                                               | 8 474               | 8 940               |
| Dividends received                                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                       |     | 166             | 90              | 764             | 201                  | 201             | 201                | -                 | 212                                                 | 225                 | 237                 |
| Licences and permits                                                                                                                                                        |     | 4 109           | 6 944           | 7 561           | 7 261                | 7 261           | 7 261              | -                 | 7 711                                               | 8 166               | 8 616               |
| Agency services                                                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                          |     | 92 951          | 82 838          | 93 045          | 84 628               | 84 628          | 84 628             | -                 | 89 500                                              | 93 228              | 96 419              |
| Other own revenue                                                                                                                                                           | 2   | 7 292           | 4 620           | 7 262           | 84 562               | 84 562          | 84 562             | -                 | 14 387                                              | 15 653              | 16 506              |
| Gains on disposal of PPE                                                                                                                                                    |     | 8               | -               | 951             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                            |     | <b>238 777</b>  | <b>280 050</b>  | <b>304 564</b>  | <b>389 947</b>       | <b>389 947</b>  | <b>389 947</b>     | <b>-</b>          | <b>352 071</b>                                      | <b>371 709</b>      | <b>390 209</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                      | 2   | 80 902          | 90 958          | 100 756         | 112 953              | 112 953         | 112 953            | -                 | 124 111                                             | 132 002             | 140 451             |
| Remuneration of councillors                                                                                                                                                 |     | 5 888           | 5 855           | 6 149           | 7 422                | 7 422           | 7 422              | -                 | 6 847                                               | 7 285               | 7 751               |
| Debt impairment                                                                                                                                                             | 3   | 5 417           | 6 762           | 8 233           | 2 500                | 2 500           | 2 500              | -                 | 3 500                                               | 3 707               | 3 910               |
| Depreciation and asset impairment                                                                                                                                           | 2   | 47 253          | 53 574          | 55 521          | 14 617               | 14 617          | 14 617             | -                 | 60 603                                              | 64 178              | 67 708              |
| Finance charges                                                                                                                                                             |     | 3 514           | 4 547           | 12 252          | 12 511               | 12 511          | 12 511             | -                 | 11 885                                              | 12 587              | 13 279              |
| Bulk purchases                                                                                                                                                              | 2   | 54 081          | 77 003          | 86 738          | 96 099               | 96 099          | 96 099             | -                 | 106 448                                             | 112 729             | 118 929             |
| Other Materials                                                                                                                                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                         |     | 8 490           | 9 290           | 10 753          | 9 460                | 9 460           | 9 460              | -                 | 7 886                                               | 8 351               | 8 810               |
| Transfers and grants                                                                                                                                                        |     | 930             | 1 019           | 1 055           | 1 113                | 1 113           | 1 113              | -                 | 1 182                                               | 1 252               | 1 321               |
| Other expenditure                                                                                                                                                           | 4,5 | 50 164          | 52 275          | 56 815          | 62 184               | 62 184          | 62 184             | -                 | 72 445                                              | 75 626              | 79 793              |
| Loss on disposal of PPE                                                                                                                                                     |     | 1 350           | -               | 121             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                    |     | <b>257 989</b>  | <b>301 283</b>  | <b>338 394</b>  | <b>318 858</b>       | <b>318 858</b>  | <b>318 858</b>     | <b>-</b>          | <b>394 906</b>                                      | <b>417 715</b>      | <b>441 951</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                              |     | 12 998          | 44 818          | 34 506          | -                    | -               | -                  | -                 | 49 796                                              | 46 221              | 118 247             |
| Contributions recognised - capital                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                          |     | <b>(6 214)</b>  | <b>23 585</b>   | <b>676</b>      | <b>71 089</b>        | <b>71 089</b>   | <b>71 089</b>      | <b>-</b>          | <b>6 961</b>                                        | <b>215</b>          | <b>66 506</b>       |
| Taxation                                                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                     |     | <b>(6 214)</b>  | <b>23 585</b>   | <b>676</b>      | <b>71 089</b>        | <b>71 089</b>   | <b>71 089</b>      | <b>-</b>          | <b>6 961</b>                                        | <b>215</b>          | <b>66 506</b>       |
| Attributable to minorities                                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                       |     | <b>(6 214)</b>  | <b>23 585</b>   | <b>676</b>      | <b>71 089</b>        | <b>71 089</b>   | <b>71 089</b>      | <b>-</b>          | <b>6 961</b>                                        | <b>215</b>          | <b>66 506</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                       |     | <b>(6 214)</b>  | <b>23 585</b>   | <b>676</b>      | <b>71 089</b>        | <b>71 089</b>   | <b>71 089</b>      | <b>-</b>          | <b>6 961</b>                                        | <b>215</b>          | <b>66 506</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Mookgopong(LIM364) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                              | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                              | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| Revenue By Source                                                                                                                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                           | 2   | 18 847          | 14 660          | 16 902          | 19 969               | 21 369          | 21 369             | -                 | 21 066                                              | 23 850              | 26 471              |
| Property rates - penalties and collection charges                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                    | 2   | 31 517          | 30 568          | 31 917          | 41 613               | 38 213          | 38 213             | -                 | 37 670                                              | 41 217              | 44 538              |
| Service charges - water revenue                                                                                                          | 2   | 4 852           | 4 797           | 3 941           | 6 587                | 5 087           | 5 087              | -                 | 5 015                                               | 5 487               | 5 929               |
| Service charges - sanitation revenue                                                                                                     | 2   | 3 041           | 3 453           | 3 473           | 4 747                | 4 747           | 4 747              | -                 | 4 680                                               | 5 121               | 5 533               |
| Service charges - refuse revenue                                                                                                         | 2   | 2 689           | 3 105           | 3 379           | 4 879                | 5 179           | 5 179              | -                 | 5 105                                               | 5 586               | 6 036               |
| Service charges - other                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                       |     | 210             | 66              | 148             | 119                  | 1 619           | 1 619              | -                 | 163                                                 | 178                 | 193                 |
| Interest earned - external investments                                                                                                   |     | 1 016           | 251             | 298             | 40                   | 40              | 40                 | -                 | 40                                                  | 44                  | 47                  |
| Interest earned - outstanding debtors                                                                                                    |     | 1 748           | 2 149           | 2 932           | 3 200                | 3 700           | 3 700              | -                 | 4 100                                               | 4 486               | 4 848               |
| Dividends received                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                    |     | -               | 91              | 43              | 181                  | 181             | 181                | -                 | 74                                                  | 80                  | 87                  |
| Licences and permits                                                                                                                     |     | 232             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                          |     | 2 913           | 3 527           | 4 602           | 3 492                | 3 492           | 3 492              | -                 | 5 124                                               | 5 606               | 6 058               |
| Transfers recognised - operational                                                                                                       |     | 20 777          | 24 786          | 29 287          | 33 435               | 33 435          | 33 435             | -                 | 38 478                                              | 45 028              | 50 180              |
| Other own revenue                                                                                                                        | 2   | 435             | 379             | 646             | 310                  | 310             | 310                | -                 | 3 169                                               | 3 468               | 3 747               |
| Gains on disposal of PPE                                                                                                                 |     | 135             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)                                                                                |     | 88 412          | 87 830          | 97 568          | 118 571              | 117 371         | 117 371            | -                 | 124 683                                             | 140 150             | 153 668             |
| Expenditure By Type                                                                                                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                   | 2   | 35 905          | 36 189          | 42 351          | 42 894               | 42 897          | 42 897             | -                 | 46 410                                              | 50 117              | 54 176              |
| Remuneration of councillors                                                                                                              |     | 2 088           | 2 479           | 2 858           | 3 034                | 3 284           | 3 284              | -                 | 3 346                                               | 3 661               | 3 956               |
| Debt impairment                                                                                                                          | 3   | 1 908           | 1 223           | 3 337           | 1 300                | 1 300           | 1 300              | -                 | 1 300                                               | 1 422               | 1 537               |
| Depreciation and asset impairment                                                                                                        | 2   | 17 570          | 18 246          | 17 529          | 17 244               | 16 739          | 16 739             | -                 | 16 544                                              | 16 612              | 16 676              |
| Finance charges                                                                                                                          |     | 350             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                                                                                                           | 2   | 22 474          | 28 557          | 32 125          | 31 682               | 35 182          | 35 182             | -                 | 37 996                                              | 41 574              | 44 924              |
| Other Materials                                                                                                                          | 8   | 8 497           | 3 758           | 4 156           | 10 232               | 1 628           | 1 628              | -                 | 7 347                                               | 9 677               | 11 047              |
| Contracted services                                                                                                                      |     | 6 856           | 4 430           | 7 431           | 5 743                | 7 340           | 7 340              | -                 | 5 868                                               | 6 420               | 6 938               |
| Transfers and grants                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                        | 4,5 | 15 703          | 18 645          | 17 787          | 19 033               | 21 542          | 21 542             | -                 | 17 118                                              | 17 668              | 18 872              |
| Loss on disposal of PPE                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                                                                                                        |     | 111 351         | 113 528         | 127 575         | 131 162              | 129 912         | 129 912            | -                 | 135 928                                             | 147 152             | 158 126             |
| Surplus/(Deficit)                                                                                                                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                           | 6   | 5 592           | 3 973           | 18 679          | 14 852               | 13 251          | 13 251             | -                 | 14 985                                              | 15 782              | 16 581              |
| Contributions recognised - capital                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions                                                                              |     | (17 347)        | (21 724)        | (11 328)        | 2 261                | 710             | 710                | -                 | 3 740                                               | 8 780               | 12 122              |
| Taxation                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                                                                                                         |     | (17 347)        | (21 724)        | (11 328)        | 2 261                | 710             | 710                | -                 | 3 740                                               | 8 780               | 12 122              |
| Attributable to minorities                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality                                                                                           |     | (17 347)        | (21 724)        | (11 328)        | 2 261                | 710             | 710                | -                 | 3 740                                               | 8 780               | 12 122              |
| Share of surplus/ (deficit) of associate                                                                                                 | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                                                                                                           |     | (17 347)        | (21 724)        | (11 328)        | 2 261                | 710             | 710                | -                 | 3 740                                               | 8 780               | 12 122              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Modimolle(LIM365) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Limpopo: Moolmolele(LIM363) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                             | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                             | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                          | 2   | 15 906          | 17 640          | 19 427          | 20 600               | 22 720          | 22 720             | -                 | 29 100                                              | 31 326              | 33 400              |
| Property rates - penalties and collection charges                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                   | 2   | 53 428          | 64 825          | 70 474          | 71 660               | 75 560          | 75 560             | -                 | 82 600                                              | 91 900              | 99 256              |
| Service charges - water revenue                                                                                                                                         | 2   | 21 859          | 24 167          | 24 858          | 28 600               | 28 800          | 28 800             | -                 | 37 500                                              | 42 375              | 48 780              |
| Service charges - sanitation revenue                                                                                                                                    | 2   | 8 024           | 7 395           | 8 351           | 9 100                | 10 500          | 10 500             | -                 | 11 000                                              | 11 900              | 13 100              |
| Service charges - refuse revenue                                                                                                                                        | 2   | 6 158           | 4 905           | 5 384           | 5 760                | 6 250           | 6 250              | -                 | 6 900                                               | 7 400               | 8 060               |
| Service charges - other                                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                      |     | 160             | 346             | 173             | 75                   | 78              | 78                 | -                 | 66                                                  | 83                  | 43                  |
| Interest earned - external investments                                                                                                                                  |     | 2 914           | 2 639           | 2 528           | 2 700                | 2 500           | 2 500              | -                 | 2 400                                               | 2 550               | 2 700               |
| Interest earned - outstanding debtors                                                                                                                                   |     | 2 831           | 5 141           | 7 459           | 6 000                | 8 200           | 8 200              | -                 | 8 800                                               | 9 416               | 10 500              |
| Dividends received                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                   |     | 71              | 72              | 96              | 102                  | 102             | 102                | -                 | 142                                                 | 142                 | 142                 |
| Licences and permits                                                                                                                                                    |     | 14              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                                                         |     | 2 667           | 3 294           | 3 907           | 4 000                | 3 000           | 3 000              | -                 | 3 600                                               | 3 700               | 3 900               |
| Transfers recognised - operational                                                                                                                                      |     | 50 989          | 57 236          | 62 428          | 62 686               | 62 060          | 62 060             | -                 | 64 267                                              | 60 217              | 58 972              |
| Other own revenue                                                                                                                                                       | 2   | 4 365           | 2 828           | 5 321           | 4 526                | 6 009           | 6 009              | -                 | 6 861                                               | 7 147               | 7 328               |
| Gains on disposal of PPE                                                                                                                                                |     | -               | -               | 111             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                        |     | <b>169 386</b>  | <b>190 488</b>  | <b>210 515</b>  | <b>215 809</b>       | <b>225 779</b>  | <b>225 779</b>     | <b>-</b>          | <b>253 235</b>                                      | <b>268 155</b>      | <b>286 180</b>      |
| <b>Expenditure By Type</b>                                                                                                                                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                  | 2   | 48 884          | 63 660          | 70 160          | 76 220               | 86 555          | 86 555             | -                 | 101 842                                             | 106 729             | 114 208             |
| Remuneration of councillors                                                                                                                                             |     | 3 730           | 5 125           | 5 264           | 5 832                | 6 492           | 6 492              | -                 | 6 855                                               | 7 225               | 7 616               |
| Debt impairment                                                                                                                                                         | 3   | -               | 3 931           | 1 164           | 5 000                | 5 000           | 5 000              | -                 | 10 000                                              | 8 000               | 6 000               |
| Depreciation and asset impairment                                                                                                                                       | 2   | 32 200          | 30 503          | 23 549          | 33 274               | 27 217          | 27 217             | -                 | 30 604                                              | 32 437              | 34 714              |
| Finance charges                                                                                                                                                         |     | 1 533           | 2 749           | 2 783           | 3 026                | 3 010           | 3 010              | -                 | 3 035                                               | 3 102               | 3 070               |
| Bulk purchases                                                                                                                                                          | 2   | 45 798          | 65 947          | 67 252          | 71 500               | 80 800          | 80 800             | -                 | 88 000                                              | 95 465              | 102 582             |
| Other Materials                                                                                                                                                         | 8   | -               | 8 096           | 7 156           | 8 240                | 8 280           | 8 280              | -                 | 9 720                                               | 10 124              | 10 716              |
| Contracted services                                                                                                                                                     |     | 4 702           | 7 959           | 7 150           | 7 700                | 7 700           | 7 700              | -                 | 8 355                                               | 6 198               | 6 532               |
| Transfers and grants                                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                       | 4,5 | 57 274          | 30 055          | 37 338          | 39 807               | 40 217          | 40 217             | -                 | 37 832                                              | 39 576              | 41 418              |
| Loss on disposal of PPE                                                                                                                                                 |     | -               | 460             | 1 391           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                |     | <b>194 121</b>  | <b>218 485</b>  | <b>223 207</b>  | <b>250 599</b>       | <b>265 270</b>  | <b>265 270</b>     | <b>-</b>          | <b>296 244</b>                                      | <b>308 855</b>      | <b>326 855</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                |     | <b>(24 735)</b> | <b>(27 997)</b> | <b>(12 692)</b> | <b>(34 789)</b>      | <b>(39 490)</b> | <b>(39 490)</b>    | <b>-</b>          | <b>(43 009)</b>                                     | <b>(40 700)</b>     | <b>(40 676)</b>     |
| Transfers recognised - capital                                                                                                                                          | 6   | -               | 26 815          | 37 642          | 49 673               | -               | -                  | -                 | 35 776                                              | 29 907              | 27 734              |
| Contributions recognised - capital                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                      |     | <b>(24 735)</b> | <b>(1 182)</b>  | <b>24 950</b>   | <b>14 883</b>        | <b>(39 490)</b> | <b>(39 490)</b>    | <b>-</b>          | <b>(7 233)</b>                                      | <b>(10 793)</b>     | <b>(12 941)</b>     |
| Taxation                                                                                                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                 |     | <b>(24 735)</b> | <b>(1 182)</b>  | <b>24 950</b>   | <b>14 883</b>        | <b>(39 490)</b> | <b>(39 490)</b>    | <b>-</b>          | <b>(7 233)</b>                                      | <b>(10 793)</b>     | <b>(12 941)</b>     |
| Attributable to minorities                                                                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                   |     | <b>(24 735)</b> | <b>(1 182)</b>  | <b>24 950</b>   | <b>14 883</b>        | <b>(39 490)</b> | <b>(39 490)</b>    | <b>-</b>          | <b>(7 233)</b>                                      | <b>(10 793)</b>     | <b>(12 941)</b>     |
| Share of surplus/ (deficit) of associate                                                                                                                                | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                   |     | <b>(24 735)</b> | <b>(1 182)</b>  | <b>24 950</b>   | <b>14 883</b>        | <b>(39 490)</b> | <b>(39 490)</b>    | <b>-</b>          | <b>(7 233)</b>                                      | <b>(10 793)</b>     | <b>(12 941)</b>     |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Bela Bela(LIM366) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Cimpoșu, Bala Bala (Cim300) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2024 (Figures Finalised as at 2024/2025) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                            | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                            | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                         | 2   | 37 782          | 39 360          | 44 807          | 42 550               | 61 172          | 61 172             | -                 | 59 401                                              | 69 496              | 73 249              |
| Property rates - penalties and collection charges                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                  | 2   | 6 803           | 70 432          | 80 584          | 77 129               | 85 631          | 85 631             | -                 | 103 517                                             | 111 298             | 119 664             |
| Service charges - water revenue                                                                                                                                        | 2   | 15 556          | 19 419          | 20 979          | 20 307               | 20 296          | 20 296             | -                 | 24 433                                              | 28 098              | 32 313              |
| Service charges - sanitation revenue                                                                                                                                   | 2   | -               | 7 183           | 7 676           | 7 260                | 7 260           | 7 260              | -                 | 7 310                                               | 7 742               | 8 198               |
| Service charges - refuse revenue                                                                                                                                       | 2   | 5 988           | 6 708           | 6 932           | 6 903                | 6 903           | 6 903              | -                 | 6 490                                               | 6 873               | 7 279               |
| Service charges - other                                                                                                                                                |     | (25)            | 19              | 517             | 155                  | -               | -                  | -                 | 4 002                                               | 4 218               | 4 446               |
| Rental of facilities and equipment                                                                                                                                     |     | 354             | 1 303           | 596             | 214                  | 1 345           | 1 345              | -                 | 1 616                                               | 1 704               | 1 796               |
| Interest earned - external investments                                                                                                                                 |     | 97              | 134             | 325             | 356                  | 356             | 356                | -                 | 376                                                 | 396                 | 418                 |
| Interest earned - outstanding debtors                                                                                                                                  |     | 6 471           | 9 479           | 6 005           | 9 785                | 9 785           | 9 785              | -                 | 10 333                                              | 10 891              | 11 479              |
| Dividends received                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                  |     | 1 228           | 1 197           | 4 056           | 3 600                | -               | -                  | -                 | 6 013                                               | 6 338               | 6 680               |
| Licences and permits                                                                                                                                                   |     | 7 148           | 8 540           | 11 529          | 8 750                | 8 750           | 8 750              | -                 | 10 000                                              | 10 540              | 11 109              |
| Agency services                                                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                     |     | 38 031          | 42 317          | 34 903          | 53 097               | 64 407          | 64 407             | -                 | 60 905                                              | 69 417              | 74 565              |
| Other own revenue                                                                                                                                                      | 2   | 1 169           | 6 788           | (4 401)         | 4 971                | 13 067          | 13 067             | -                 | 12 781                                              | 10 313              | 10 874              |
| Gains on disposal of PPE                                                                                                                                               |     | -               | (2 574)         | 758             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                       |     | <b>120 601</b>  | <b>210 306</b>  | <b>215 265</b>  | <b>235 078</b>       | <b>278 971</b>  | <b>278 971</b>     | <b>-</b>          | <b>307 179</b>                                      | <b>337 323</b>      | <b>362 069</b>      |
| <b>Expenditure By Type</b>                                                                                                                                             |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                 | 2   | 61 100          | 62 266          | 66 644          | 72 818               | 77 568          | 77 568             | -                 | 91 494                                              | 95 174              | 101 237             |
| Remuneration of councillors                                                                                                                                            |     | 1 796           | 3 671           | 3 988           | 5 027                | 6 031           | 6 031              | -                 | 5 956                                               | 6 310               | 6 688               |
| Debt impairment                                                                                                                                                        | 3   | 2 784           | 661             | -               | 17 720               | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                                                                                                                                      | 2   | 51 684          | 42 975          | 66 755          | 7 500                | 47 720          | 47 720             | -                 | 22 040                                              | 32 680              | 36 272              |
| Finance charges                                                                                                                                                        |     | 3 228           | 3 007           | 1 247           | 3 100                | 3 105           | 3 105              | -                 | 3 100                                               | 3 100               | 3 100               |
| Bulk purchases                                                                                                                                                         | 2   | 46 271          | 55 150          | 60 019          | 67 515               | 67 324          | 67 324             | -                 | 73 064                                              | 77 820              | 82 955              |
| Other Materials                                                                                                                                                        | 8   | 4 754           | 4 958           | 5 665           | 7 984                | 7 984           | 7 984              | -                 | 19 778                                              | 21 485              | 23 237              |
| Contracted services                                                                                                                                                    |     | 17 317          | 18 214          | 21 203          | 23 681               | 22 711          | 22 711             | -                 | 24 924                                              | 26 390              | 27 777              |
| Transfers and grants                                                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                      | 4,5 | 22 042          | 35 916          | 35 373          | 32 560               | 63 546          | 63 546             | -                 | 56 626                                              | 57 119              | 56 201              |
| Loss on disposal of PPE                                                                                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                               |     | <b>210 976</b>  | <b>226 818</b>  | <b>260 893</b>  | <b>237 905</b>       | <b>295 988</b>  | <b>295 988</b>     | <b>-</b>          | <b>296 980</b>                                      | <b>320 079</b>      | <b>337 467</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                         | 6   | 8 708           | 10 324          | 16 413          | 19 347               | 21 818          | 21 818             | -                 | 22 193                                              | 23 157              | 24 033              |
| Contributions recognised - capital                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                     |     | <b>(81 668)</b> | <b>(6 187)</b>  | <b>(29 215)</b> | <b>16 519</b>        | <b>4 801</b>    | <b>4 801</b>       | <b>-</b>          | <b>32 392</b>                                       | <b>40 401</b>       | <b>48 634</b>       |
| Taxation                                                                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                |     | <b>(81 668)</b> | <b>(6 187)</b>  | <b>(29 215)</b> | <b>16 519</b>        | <b>4 801</b>    | <b>4 801</b>       | <b>-</b>          | <b>32 392</b>                                       | <b>40 401</b>       | <b>48 634</b>       |
| Attributable to minorities                                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                  |     | <b>(81 668)</b> | <b>(6 187)</b>  | <b>(29 215)</b> | <b>16 519</b>        | <b>4 801</b>    | <b>4 801</b>       | <b>-</b>          | <b>32 392</b>                                       | <b>40 401</b>       | <b>48 634</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                               | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                  |     | <b>(81 668)</b> | <b>(6 187)</b>  | <b>(29 215)</b> | <b>16 519</b>        | <b>4 801</b>    | <b>4 801</b>       | <b>-</b>          | <b>32 392</b>                                       | <b>40 401</b>       | <b>48 634</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Mogalakwena(LIM367) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Limpopo: Mogaikwena(Lim307) - Table A4 Budgeted Financial Performance (Revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2014-10-30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                            | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                            | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                         | 2   | 35 269          | 38 795          | 40 457          | 48 000               | 48 000          | 48 000             | -                 | 51 215                                              | 54 288              | 57 545              |
| Property rates - penalties and collection charges                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                  | 2   | 130 715         | 151 320         | 166 158         | 180 989              | 180 989         | 180 989            | -                 | 193 086                                             | 203 513             | 214 502             |
| Service charges - water revenue                                                                                                                                        | 2   | 29 684          | 43 379          | 49 806          | 46 506               | 46 506          | 46 506             | -                 | 52 382                                              | 52 665              | 55 746              |
| Service charges - sanitation revenue                                                                                                                                   | 2   | 10 361          | 11 464          | 11 998          | 13 001               | 13 001          | 13 001             | -                 | 13 712                                              | 14 458              | 15 245              |
| Service charges - refuse revenue                                                                                                                                       | 2   | 9 621           | 10 150          | 10 879          | 11 726               | 11 726          | 11 726             | -                 | 12 417                                              | 13 166              | 13 959              |
| Service charges - other                                                                                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                     |     | 720             | 1 030           | 1 006           | 966                  | 966             | 966                | -                 | 1 017                                               | 1 067               | 1 121               |
| Interest earned - external investments                                                                                                                                 |     | 15 925          | 24 859          | 28 899          | 24 448               | 24 748          | 24 748             | -                 | 23 350                                              | 23 910              | 24 465              |
| Interest earned - outstanding debtors                                                                                                                                  |     | 17 229          | 23 074          | 26 345          | 2 412                | 2 412           | 2 412              | -                 | 2 535                                               | 2 660               | 2 793               |
| Dividends received                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                  |     | 1 404           | 1 146           | 1 207           | 1 109                | 1 109           | 1 109              | -                 | 1 718                                               | 1 810               | 1 908               |
| Licences and permits                                                                                                                                                   |     | 69              | 68              | 61              | 67                   | 67              | 67                 | -                 | 70                                                  | 74                  | 78                  |
| Agency services                                                                                                                                                        |     | 8 214           | 8 946           | 8 399           | 7 430                | 7 430           | 7 430              | -                 | 7 854                                               | 8 278               | 8 725               |
| Transfers recognised - operational                                                                                                                                     |     | 211 963         | 256 045         | 243 609         | 289 543              | 291 520         | 291 520            | -                 | 307 965                                             | 355 696             | 368 563             |
| Other own revenue                                                                                                                                                      | 2   | 6 109           | 9 184           | 7 866           | 3 987                | 4 639           | 4 639              | -                 | 7 524                                               | 7 046               | 5 429               |
| Gains on disposal of PPE                                                                                                                                               |     | 6 747           | 5 360           | 8 781           | 8 000                | 8 000           | 8 000              | -                 | 8 357                                               | 8 720               | 9 000               |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                       |     | <b>484 030</b>  | <b>584 819</b>  | <b>605 471</b>  | <b>638 184</b>       | <b>641 113</b>  | <b>641 113</b>     | <b>-</b>          | <b>683 203</b>                                      | <b>747 350</b>      | <b>779 079</b>      |
| <b>Expenditure By Type</b>                                                                                                                                             |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                 | 2   | 145 457         | 155 187         | 167 351         | 207 675              | 198 365         | 198 365            | -                 | 220 085                                             | 232 392             | 244 714             |
| Remuneration of councillors                                                                                                                                            |     | 13 246          | 15 108          | 16 073          | 18 976               | 18 576          | 18 576             | -                 | 18 081                                              | 19 235              | 20 288              |
| Debt impairment                                                                                                                                                        | 3   | 37 288          | 43 538          | 52 626          | 43 724               | 43 724          | 43 724             | -                 | 48 890                                              | 51 455              | 59 742              |
| Depreciation and asset impairment                                                                                                                                      | 2   | 42 381          | 46 291          | 65 124          | 57 440               | 50 440          | 50 440             | -                 | 77 292                                              | 81 945              | 90 002              |
| Finance charges                                                                                                                                                        |     | -               | 16              | 155             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                                                                                                                                         | 2   | 101 290         | 122 947         | 139 173         | 160 535              | 160 535         | 160 535            | -                 | 174 338                                             | 183 752             | 193 675             |
| Other Materials                                                                                                                                                        | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                    |     | 12 531          | 13 293          | 21 967          | 25 567               | 30 179          | 30 179             | -                 | 24 257                                              | 23 380              | 27 665              |
| Transfers and grants                                                                                                                                                   |     | 22 316          | 38 627          | 30 429          | 27 109               | 27 682          | 27 682             | -                 | 28 641                                              | 30 165              | 31 769              |
| Other expenditure                                                                                                                                                      | 4,5 | 78 237          | 84 631          | 146 186         | 135 336              | 140 909         | 140 909            | -                 | 119 985                                             | 122 928             | 129 660             |
| Loss on disposal of PPE                                                                                                                                                |     | 28              | 1 799           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                               |     | <b>452 774</b>  | <b>521 437</b>  | <b>639 085</b>  | <b>676 362</b>       | <b>670 411</b>  | <b>670 411</b>     | <b>-</b>          | <b>711 568</b>                                      | <b>745 252</b>      | <b>797 514</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                         | 6   | 164 499         | 144 545         | 336 375         | 235 162              | 353 246         | 353 246            | -                 | 229 710                                             | 301 868             | 315 405             |
| Contributions recognised - capital                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                     |     | <b>195 755</b>  | <b>207 928</b>  | <b>302 762</b>  | <b>196 983</b>       | <b>323 947</b>  | <b>323 947</b>     | <b>-</b>          | <b>201 345</b>                                      | <b>303 965</b>      | <b>296 970</b>      |
| Taxation                                                                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                |     | <b>195 755</b>  | <b>207 928</b>  | <b>302 762</b>  | <b>196 983</b>       | <b>323 947</b>  | <b>323 947</b>     | <b>-</b>          | <b>201 345</b>                                      | <b>303 965</b>      | <b>296 970</b>      |
| Attributable to minorities                                                                                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                  |     | <b>195 755</b>  | <b>207 928</b>  | <b>302 762</b>  | <b>196 983</b>       | <b>323 947</b>  | <b>323 947</b>     | <b>-</b>          | <b>201 345</b>                                      | <b>303 965</b>      | <b>296 970</b>      |
| Share of surplus/ (deficit) of associate                                                                                                                               | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                  |     | <b>195 755</b>  | <b>207 928</b>  | <b>302 762</b>  | <b>196 983</b>       | <b>323 947</b>  | <b>323 947</b>     | <b>-</b>          | <b>201 345</b>                                      | <b>303 965</b>      | <b>296 970</b>      |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Waterberg(DC36) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Limpopo: Waterberg (DC30) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2014/2015) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                         | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                         | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                      | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                               | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                     | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                    | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                                                                                                                             |     | 608             | 652             | 719             | 729                  | 1 368           | 1 368              | -                 | 1 571                                               | 1 650               | 1 732               |
| Rental of facilities and equipment                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                                                                                                                              |     | 8 253           | 7 411           | 6 177           | 6 020                | 6 020           | 6 020              | -                 | 5 700                                               | 5 820               | 5 930               |
| Interest earned - outstanding debtors                                                                                                                               |     | 30              | 27              | 112             | 3                    | 3               | 3                  | -                 | 3                                                   | 3                   | 3                   |
| Dividends received                                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                                                                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                                                     |     | 16              | 76              | 23              | 95                   | 95              | 95                 | -                 | 60                                                  | 60                  | 60                  |
| Transfers recognised - operational                                                                                                                                  |     | 97 037          | 99 298          | 93 442          | 99 420               | 102 311         | 102 311            | -                 | 104 099                                             | 110 207             | 112 676             |
| Other own revenue                                                                                                                                                   | 2   | 180             | 161             | 1 093           | 43                   | 43              | 43                 | -                 | 23                                                  | 23                  | 23                  |
| Gains on disposal of PPE                                                                                                                                            |     | 4               | 11              | 23              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                    |     | <b>106 129</b>  | <b>107 635</b>  | <b>101 589</b>  | <b>106 310</b>       | <b>109 840</b>  | <b>109 840</b>     | <b>-</b>          | <b>111 456</b>                                      | <b>117 763</b>      | <b>120 424</b>      |
| <b>Expenditure By Type</b>                                                                                                                                          |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                              | 2   | 41 196          | 44 737          | 50 871          | 62 538               | 60 719          | 60 719             | -                 | 67 477                                              | 72 090              | 77 088              |
| Remuneration of councillors                                                                                                                                         |     | 3 825           | 4 979           | 5 473           | 5 879                | 5 879           | 5 879              | -                 | 6 441                                               | 6 827               | 7 237               |
| Debt impairment                                                                                                                                                     | 3   | 30              | 178             | (73)            | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                                                                                                                                   | 2   | 4 182           | 5 181           | 7 647           | 9 144                | 7 844           | 7 844              | -                 | 7 181                                               | 7 569               | 7 977               |
| Finance charges                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                                                                                                                                      | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                                                                                                                                     | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                 |     | 8 389           | 11 987          | 12 760          | 14 587               | 14 837          | 14 837             | -                 | 15 791                                              | 16 840              | 17 974              |
| Transfers and grants                                                                                                                                                |     | 19 808          | 26 182          | 24 213          | 15 821               | 33 278          | 33 278             | -                 | 4 671                                               | 1 999               | -                   |
| Other expenditure                                                                                                                                                   | 4,5 | 12 208          | 14 963          | 16 900          | 20 296               | 22 150          | 22 150             | -                 | 23 580                                              | 24 805              | 26 166              |
| Loss on disposal of PPE                                                                                                                                             |     | 235             | 9               | 528             | 75                   | 75              | 75                 | -                 | 75                                                  | 85                  | 100                 |
| <b>Total Expenditure</b>                                                                                                                                            |     | <b>89 871</b>   | <b>108 216</b>  | <b>118 319</b>  | <b>128 341</b>       | <b>144 783</b>  | <b>144 783</b>     | <b>-</b>          | <b>125 216</b>                                      | <b>130 216</b>      | <b>136 542</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                            |     | <b>16 257</b>   | <b>(581)</b>    | <b>(16 730)</b> | <b>(22 031)</b>      | <b>(34 943)</b> | <b>(34 943)</b>    | <b>-</b>          | <b>(13 760)</b>                                     | <b>(12 453)</b>     | <b>(16 118)</b>     |
| Transfers recognised - capital                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                                                                                                                                  | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                  |     | -               | (200)           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                  |     | <b>16 257</b>   | <b>(781)</b>    | <b>(16 730)</b> | <b>(22 031)</b>      | <b>(34 943)</b> | <b>(34 943)</b>    | <b>-</b>          | <b>(13 760)</b>                                     | <b>(12 453)</b>     | <b>(16 118)</b>     |
| Taxation                                                                                                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                             |     | <b>16 257</b>   | <b>(781)</b>    | <b>(16 730)</b> | <b>(22 031)</b>      | <b>(34 943)</b> | <b>(34 943)</b>    | <b>-</b>          | <b>(13 760)</b>                                     | <b>(12 453)</b>     | <b>(16 118)</b>     |
| Attributable to minorities                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                               |     | <b>16 257</b>   | <b>(781)</b>    | <b>(16 730)</b> | <b>(22 031)</b>      | <b>(34 943)</b> | <b>(34 943)</b>    | <b>-</b>          | <b>(13 760)</b>                                     | <b>(12 453)</b>     | <b>(16 118)</b>     |
| Share of surplus/ (deficit) of associate                                                                                                                            | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                               |     | <b>16 257</b>   | <b>(781)</b>    | <b>(16 730)</b> | <b>(22 031)</b>      | <b>(34 943)</b> | <b>(34 943)</b>    | <b>-</b>          | <b>(13 760)</b>                                     | <b>(12 453)</b>     | <b>(16 118)</b>     |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Ephraim Mogale(LIM471) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 |     | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| R thousands                                                 |     | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| Revenue By Source                                           |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   |     | 10 565          | 11 216          | 12 252          | 14 237               | 14 237          | 14 237             | -                 | 15 205                                              | 16 178              | 17 213              |
| Property rates - penalties and collection charges           |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   |     | 23 744          | -               | 35 666          | 48 864               | 48 864          | 48 864             | -                 | 47 093                                              | 50 107              | 53 314              |
| Service charges - water revenue                             | 2   |     | 1 452           | -               | -               | 1 301                | 1 301           | 1 301              | -                 | 1 389                                               | 1 478               | 1 573               |
| Service charges - sanitation revenue                        | 2   |     | 588             | -               | -               | 410                  | 410             | 410                | -                 | 438                                                 | 466                 | 496                 |
| Service charges - refuse revenue                            | 2   |     | 2 554           | -               | 2 941           | 3 828                | 3 828           | 3 828              | -                 | 3 960                                               | 4 214               | 4 483               |
| Service charges - other                                     |     |     | -               | 33 149          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     |     | 117             | 155             | 107             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                      |     |     | 998             | 4 116           | 5 433           | -                    | -               | -                  | -                 | 4 127                                               | 5 137               | 5 466               |
| Interest earned - outstanding debtors                       |     |     | 2 789           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     |     | 214             | 223             | 162             | 180                  | 180             | 180                | -                 | 192                                                 | 205                 | 218                 |
| Licences and permits                                        |     |     | 3 641           | 4 331           | 3 803           | -                    | -               | -                  | -                 | 22 484                                              | 23 878              | 25 406              |
| Agency services                                             |     |     | -               | 1 789           | 1 884           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     |     | 85 784          | 80 291          | 76 140          | 80 589               | 80 589          | 80 589             | -                 | 126 497                                             | 153 840             | 158 645             |
| Other own revenue                                           | 2   |     | 1 027           | 1 090           | 742             | 26 391               | 26 391          | 26 391             | -                 | 2 109                                               | 1 498               | 1 594               |
| Gains on disposal of PPE                                    |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     |     | 133 474         | 136 362         | 139 131         | 175 799              | 175 799         | 175 799            | -                 | 223 494                                             | 257 000             | 268 406             |
| Expenditure By Type                                         |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   |     | 34 315          | 38 497          | 41 721          | 42 404               | 42 404          | 42 404             | -                 | 47 355                                              | 49 933              | 53 129              |
| Remuneration of councillors                                 |     |     | 6 679           | 8 867           | 9 740           | 9 622                | 9 622           | 9 622              | -                 | 10 656                                              | 10 814              | 11 506              |
| Debt impairment                                             | 3   |     | 5 737           | 2 613           | 1 803           | -                    | -               | -                  | -                 | 636                                                 | 674                 | 715                 |
| Depreciation and asset impairment                           | 2   |     | 32 575          | 35 883          | 37 802          | 28 000               | 28 000          | 28 000             | -                 | 27 500                                              | 27 000              | 26 500              |
| Finance charges                                             |     |     | 1 200           | 1 012           | -               | -                    | -               | -                  | -                 | 710                                                 | 810                 | 817                 |
| Bulk purchases                                              | 2   |     | 14 724          | 17 671          | 20 324          | 23 828               | 23 828          | 23 828             | -                 | 23 828                                              | 25 258              | 26 773              |
| Other Materials                                             | 8   |     | -               | 94              | 6 245           | -                    | -               | -                  | -                 | 13 028                                              | 13 518              | 14 327              |
| Contracted services                                         |     |     | 3 234           | 6 994           | -               | 12 577               | 12 577          | 12 577             | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     |     | 2 863           | 624             | 825             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 |     | 37 809          | 35 474          | 35 770          | 46 799               | 46 799          | 46 799             | -                 | 42 852                                              | 28 083              | 28 197              |
| Loss on disposal of PPE                                     |     |     | 111             | 462             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     |     | 139 247         | 148 191         | 154 231         | 163 230              | 163 230         | 163 230            | -                 | 166 564                                             | 156 090             | 161 964             |
| Surplus/(Deficit)                                           |     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              |     |     | (5 774)         | (11 829)        | (15 101)        | 12 570               | 12 570          | 12 570             | -                 | 56 930                                              | 100 910             | 106 443             |
| Contributions recognised - capital                          |     |     | -               | -               | 27 406          | 26 727               | 26 727          | 26 727             | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     |     | (5 774)         | (11 829)        | 12 306          | 39 297               | 39 297          | 39 297             | -                 | 56 930                                              | 100 910             | 106 443             |
| Taxation                                                    |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |     | (5 774)         | (11 829)        | 12 306          | 39 297               | 39 297          | 39 297             | -                 | 56 930                                              | 100 910             | 106 443             |
| Attributable to minorities                                  |     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     |     | (5 774)         | (11 829)        | 12 306          | 39 297               | 39 297          | 39 297             | -                 | 56 930                                              | 100 910             | 106 443             |
| Share of surplus/ (deficit) of associate                    | 7   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     |     | (5 774)         | (11 829)        | 12 306          | 39 297               | 39 297          | 39 297             | -                 | 56 930                                              | 100 910             | 106 443             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Limpopo: Elias Motsoaledi(LIM472) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Limpopo: Enas Mutsaers (LIM472) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                                 | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                              | 2   | 10 706          | 11 033          | 17 900          | 34 000               | 23 725          | 23 725             | -                 | 30 000                                              | 31 620              | 33 327              |
| Property rates - penalties and collection charges                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                       | 2   | 33 937          | 44 172          | 47 884          | 47 000               | 47 000          | 47 000             | -                 | 55 300                                              | 58 286              | 65 877              |
| Service charges - water revenue                                                                                                                                             | 2   | -               | 1               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                            | 2   | -               | -               | -               | -                    | 2 910           | 2 910              | -                 | 5 188                                               | 5 468               | 5 764               |
| Service charges - other                                                                                                                                                     |     | 2 127           | 2 523           | 2 578           | 2 905                | -               | -                  | -                 | 2 561                                               | 2 699               | 2 812               |
| Rental of facilities and equipment                                                                                                                                          |     | 683             | 811             | 771             | 705                  | 775             | 775                | -                 | 1 055                                               | 1 112               | 1 172               |
| Interest earned - external investments                                                                                                                                      |     | 3 869           | 2 344           | 878             | 630                  | 3 130           | 3 130              | -                 | 2 800                                               | 2 951               | 3 111               |
| Interest earned - outstanding debtors                                                                                                                                       |     | 1 868           | 2 580           | 3 733           | 3 820                | 5 020           | 5 020              | -                 | 5 000                                               | 5 270               | 5 555               |
| Dividends received                                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                       |     | 2 408           | 1 031           | 792             | 1 200                | 673             | 673                | -                 | 610                                                 | 643                 | 678                 |
| Licences and permits                                                                                                                                                        |     | 4 268           | 5 370           | 5 249           | 5 500                | 5 500           | 5 500              | -                 | 5 648                                               | 5 952               | 6 274               |
| Agency services                                                                                                                                                             |     | 3 194           | 3 191           | 3 187           | 7 201                | 7 201           | 7 201              | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                                                          |     | 101 826         | 117 269         | 132 856         | 146 878              | 146 878         | 146 878            | -                 | 170 641                                             | 215 509             | 219 761             |
| Other own revenue                                                                                                                                                           | 2   | 5 391           | 6 635           | 4 624           | 14 164               | 7 519           | 7 519              | -                 | 1 315                                               | 1 387               | 1 462               |
| Gains on disposal of PPE                                                                                                                                                    |     | (1 830)         | 1 789           | 508             | (400)                | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                            |     | <b>168 447</b>  | <b>198 751</b>  | <b>220 960</b>  | <b>263 603</b>       | <b>250 330</b>  | <b>250 330</b>     | <b>-</b>          | <b>280 118</b>                                      | <b>330 897</b>      | <b>345 792</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                      | 2   | 53 474          | 56 253          | 69 573          | 99 612               | 99 451          | 99 451             | -                 | 97 177                                              | 103 309             | 109 392             |
| Remuneration of councillors                                                                                                                                                 |     | 14 201          | 14 476          | 14 719          | 15 058               | 15 058          | 15 058             | -                 | 16 273                                              | 17 163              | 18 090              |
| Debt impairment                                                                                                                                                             | 3   | 3 159           | 6 783           | 3 597           | 1 890                | 1 890           | 1 890              | -                 | 3 000                                               | 3 162               | 3 333               |
| Depreciation and asset impairment                                                                                                                                           | 2   | 23 410          | 32 124          | 32 894          | 32 000               | 32 000          | 32 000             | -                 | 35 000                                              | 36 890              | 38 882              |
| Finance charges                                                                                                                                                             |     | 277             | 287             | -               | 90                   | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                                                                                                                                              | 2   | 29 029          | 40 739          | 46 120          | 58 037               | 57 537          | 57 537             | -                 | 47 000                                              | 49 538              | 52 213              |
| Other Materials                                                                                                                                                             | 8   | 1 415           | 1 717           | 1 224           | 2 532                | 2 729           | 2 729              | -                 | 3 013                                               | 3 176               | 3 347               |
| Contracted services                                                                                                                                                         |     | 5 343           | 7 512           | 7 289           | 12 754               | 11 972          | 11 972             | -                 | 8 700                                               | 9 170               | 9 665               |
| Transfers and grants                                                                                                                                                        |     | 2 369           | 2 552           | 2 483           | 3 066                | 3 066           | 3 066              | -                 | 9 600                                               | 10 118              | 10 665              |
| Other expenditure                                                                                                                                                           | 4,5 | 32 627          | 41 830          | 29 103          | 66 429               | 68 894          | 68 894             | -                 | 71 733                                              | 74 407              | 78 389              |
| Loss on disposal of PPE                                                                                                                                                     |     | -               | -               | -               | (400)                | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                    |     | <b>165 303</b>  | <b>204 273</b>  | <b>207 004</b>  | <b>291 068</b>       | <b>292 597</b>  | <b>292 597</b>     | <b>-</b>          | <b>291 497</b>                                      | <b>306 932</b>      | <b>323 976</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                              | 6   | 26 702          | 29 037          | 35 223          | 53 596               | 53 596          | 53 596             | -                 | 50 840                                              | 61 601              | 55 945              |
| Contributions recognised - capital                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                          |     | <b>29 846</b>   | <b>23 515</b>   | <b>49 179</b>   | <b>26 131</b>        | <b>11 329</b>   | <b>11 329</b>      | <b>-</b>          | <b>39 461</b>                                       | <b>85 566</b>       | <b>77 761</b>       |
| Taxation                                                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                     |     | <b>29 846</b>   | <b>23 515</b>   | <b>49 179</b>   | <b>26 131</b>        | <b>11 329</b>   | <b>11 329</b>      | <b>-</b>          | <b>39 461</b>                                       | <b>85 566</b>       | <b>77 761</b>       |
| Attributable to minorities                                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                       |     | <b>29 846</b>   | <b>23 515</b>   | <b>49 179</b>   | <b>26 131</b>        | <b>11 329</b>   | <b>11 329</b>      | <b>-</b>          | <b>39 461</b>                                       | <b>85 566</b>       | <b>77 761</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                       |     | <b>29 846</b>   | <b>23 515</b>   | <b>49 179</b>   | <b>26 131</b>        | <b>11 329</b>   | <b>11 329</b>      | <b>-</b>          | <b>39 461</b>                                       | <b>85 566</b>       | <b>77 761</b>       |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Makhuduthamaga(LIM473) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                              | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                              | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| Revenue By Source                                                                                                                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                           | 2   | 24 906          | 41 358          | 27 660          | 28 813               | 32 378          | 32 378             | -                 | 35 616                                              | 39 178              | 43 096              |
| Property rates - penalties and collection charges                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                    | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                          | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                     | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                         | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                       |     | 39              | 93              | 26              | 100                  | 60              | 60                 | -                 | 73                                                  | 80                  | 88                  |
| Interest earned - external investments                                                                                                   |     | 3 048           | 3 672           | 3 709           | 4 085                | 6 730           | 6 730              | -                 | 11 398                                              | 12 537              | 13 791              |
| Interest earned - outstanding debtors                                                                                                    |     | 2 945           | 6 745           | 8 938           | 5 251                | 10 361          | 10 361             | -                 | 10 361                                              | 11 398              | 12 537              |
| Dividends received                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                    |     | -               | -               | 8               | 10                   | 50              | 50                 | -                 | 2 500                                               | 3 000               | 3 000               |
| Licences and permits                                                                                                                     |     | 2 399           | 2 466           | 3 791           | 4 848                | 5 059           | 5 059              | -                 | 5 565                                               | 6 122               | 6 734               |
| Agency services                                                                                                                          |     | -               | -               | -               | 1 212                | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                       |     | 114 159         | 128 573         | 145 556         | 160 440              | 160 440         | 160 440            | -                 | 185 336                                             | 231 073             | 234 355             |
| Other own revenue                                                                                                                        | 2   | 1 219           | 704             | 927             | 9 013                | 1 300           | 1 300              | -                 | 1 430                                               | 1 573               | 1 730               |
| Gains on disposal of PPE                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)                                                                                |     | 148 715         | 183 610         | 190 614         | 213 771              | 216 379         | 216 379            | -                 | 252 279                                             | 304 961             | 315 332             |
| Expenditure By Type                                                                                                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                   | 2   | 17 307          | 26 438          | 35 490          | 55 151               | 47 219          | 47 219             | -                 | 63 225                                              | 67 201              | 71 502              |
| Remuneration of councillors                                                                                                              |     | 13 670          | 13 951          | 15 391          | 16 703               | 16 870          | 16 870             | -                 | 18 373                                              | 20 211              | 22 232              |
| Debt impairment                                                                                                                          | 3   | 4 049           | 7 222           | 8 660           | 12 563               | 1 638           | 1 638              | -                 | 1 638                                               | 1 638               | 1 638               |
| Depreciation and asset impairment                                                                                                        | 2   | 10 878          | 9 693           | 13 535          | 24 066               | 13 732          | 13 732             | -                 | 15 105                                              | 16 616              | 18 277              |
| Finance charges                                                                                                                          |     | 100             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                                                                                                           | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                                                                                                          | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                      |     | 15 593          | 30 893          | 28 570          | 34 211               | 34 811          | 34 811             | -                 | 35 712                                              | 41 012              | 47 008              |
| Transfers and grants                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                        | 4,5 | 37 912          | 55 341          | 32 047          | 55 504               | 77 217          | 77 217             | -                 | 56 806                                              | 52 995              | 55 368              |
| Loss on disposal of PPE                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                                                                                                        |     | 99 509          | 143 538         | 133 693         | 198 198              | 191 487         | 191 487            | -                 | 190 859                                             | 199 672             | 216 025             |
| Surplus/(Deficit)                                                                                                                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                           | 6   | 49 206          | 40 072          | 56 922          | 15 573               | 24 892          | 24 892             | -                 | 61 420                                              | 105 289             | 99 307              |
| Contributions recognised - capital                                                                                                       |     | 33 361          | 40 129          | 25 174          | 54 870               | 74 162          | 74 162             | -                 | 57 452                                              | 60 520              | 63 198              |
| Contributed assets                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions                                                                              |     | 82 567          | 80 201          | 82 096          | 70 443               | 99 054          | 99 054             | -                 | 118 872                                             | 165 809             | 162 505             |
| Taxation                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                                                                                                         |     | 82 567          | 80 201          | 82 096          | 70 443               | 99 054          | 99 054             | -                 | 118 872                                             | 165 809             | 162 505             |
| Attributable to minorities                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality                                                                                           |     | 82 567          | 80 201          | 82 096          | 70 443               | 99 054          | 99 054             | -                 | 118 872                                             | 165 809             | 162 505             |
| Share of surplus/ (deficit) of associate                                                                                                 | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                                                                                                           |     | 82 567          | 80 201          | 82 096          | 70 443               | 99 054          | 99 054             | -                 | 118 872                                             | 165 809             | 162 505             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Fetakgomo(LIM474) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Limpopo: Petalagon (LIM474) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                             | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                                                             | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| <b>Revenue By Source</b>                                                                                                                                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                          | 2   | -               | 879             | 657             | 4 000                | 8 000           | 8 000              | -                 | 9 000                                               | 9 900               | 10 593              |
| Property rates - penalties and collection charges                                                                                                                       |     | -               | 33              | 113             | 21                   | 100             | 100                | -                 | 22                                                  | 24                  | 25                  |
| Service charges - electricity revenue                                                                                                                                   | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                         | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                                                    | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                        | 2   | -               | 2 141           | 2 305           | -                    | -               | -                  | -                 | 3 420                                               | 3 766               | 4 030               |
| Service charges - other                                                                                                                                                 |     | 195             | 960             | 527             | 5 157                | 3 523           | 3 523              | -                 | 187                                                 | 97                  | 104                 |
| Rental of facilities and equipment                                                                                                                                      |     | 145             | 153             | 213             | 291                  | 286             | 286                | -                 | 271                                                 | 325                 | 347                 |
| Interest earned - external investments                                                                                                                                  |     | 724             | 1 149           | 729             | 1 450                | 890             | 890                | -                 | 1 550                                               | 1 663               | 1 779               |
| Interest earned - outstanding debtors                                                                                                                                   |     | -               | -               | -               | 70                   | 70              | 70                 | -                 | 74                                                  | 79                  | 84                  |
| Dividends received                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                   |     | -               | 997             | 689             | 350                  | 500             | 500                | -                 | 550                                                 | 600                 | 642                 |
| Licences and permits                                                                                                                                                    |     | 264             | 1 858           | 1 722           | 3 000                | 1 800           | 1 800              | -                 | 2 000                                               | 2 250               | 2 408               |
| Agency services                                                                                                                                                         |     | 371             | 224             | 254             | 450                  | 450             | 450                | -                 | 550                                                 | 650                 | 696                 |
| Transfers recognised - operational                                                                                                                                      |     | 37 173          | 44 408          | 50 693          | 57 379               | 57 592          | 57 592             | -                 | 68 362                                              | 87 130              | 88 952              |
| Other own revenue                                                                                                                                                       | 2   | 2 091           | 224             | 36              | 7                    | 2 602           | 2 602              | -                 | 4 005                                               | 4 326               | 4 629               |
| Gains on disposal of PPE                                                                                                                                                |     | 15              | 16              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                        |     | <b>40 978</b>   | <b>53 042</b>   | <b>57 938</b>   | <b>72 176</b>        | <b>75 814</b>   | <b>75 814</b>      | <b>-</b>          | <b>89 992</b>                                       | <b>110 809</b>      | <b>114 289</b>      |
| <b>Expenditure By Type</b>                                                                                                                                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                  | 2   | 19 288          | 23 203          | 27 311          | 32 786               | 33 284          | 33 284             | -                 | 34 683                                              | 37 672              | 40 309              |
| Remuneration of councillors                                                                                                                                             |     | 5 737           | 6 097           | 7 011           | 7 357                | 7 737           | 7 737              | -                 | 8 102                                               | 8 501               | 8 669               |
| Debt impairment                                                                                                                                                         | 3   | 44              | 1 000           | 7 228           | 6 288                | 6 400           | 6 400              | -                 | 10 352                                              | 11 387              | 12 184              |
| Depreciation and asset impairment                                                                                                                                       | 2   | 2 706           | 2 943           | 4 080           | 3 270                | 3 270           | 3 270              | -                 | 4 000                                               | 4 512               | 4 828               |
| Finance charges                                                                                                                                                         |     | 31              | 23              | 12              | -                    | -               | -                  | -                 | 93                                                  | 100                 | 107                 |
| Bulk purchases                                                                                                                                                          | 2   | 1 038           | 1 430           | 1 291           | 1 500                | 1 500           | 1 500              | -                 | 1 700                                               | 1 870               | 2 001               |
| Other Materials                                                                                                                                                         | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                                                     |     | 873             | 1 901           | 2 504           | 3 000                | -               | -                  | -                 | 3 000                                               | 3 240               | 3 467               |
| Transfers and grants                                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                       | 4,5 | 11 691          | 14 821          | 16 348          | 22 899               | 27 575          | 27 575             | -                 | 25 543                                              | 31 927              | 34 225              |
| Loss on disposal of PPE                                                                                                                                                 |     | 197             | -               | 41              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                |     | <b>41 606</b>   | <b>51 417</b>   | <b>65 825</b>   | <b>77 099</b>        | <b>79 765</b>   | <b>79 765</b>      | <b>-</b>          | <b>87 473</b>                                       | <b>99 210</b>       | <b>105 790</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                                                          |     | 15 553          | 11 010          | 15 382          | 19 042               | 26 442          | 26 442             | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                                                                                                                                      | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                      |     | <b>14 925</b>   | <b>12 635</b>   | <b>7 496</b>    | <b>14 119</b>        | <b>22 490</b>   | <b>22 490</b>      | <b>-</b>          | <b>2 519</b>                                        | <b>11 600</b>       | <b>8 499</b>        |
| Taxation                                                                                                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                 |     | <b>14 925</b>   | <b>12 635</b>   | <b>7 496</b>    | <b>14 119</b>        | <b>22 490</b>   | <b>22 490</b>      | <b>-</b>          | <b>2 519</b>                                        | <b>11 600</b>       | <b>8 499</b>        |
| Attributable to minorities                                                                                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                   |     | <b>14 925</b>   | <b>12 635</b>   | <b>7 496</b>    | <b>14 119</b>        | <b>22 490</b>   | <b>22 490</b>      | <b>-</b>          | <b>2 519</b>                                        | <b>11 600</b>       | <b>8 499</b>        |
| Share of surplus/ (deficit) of associate                                                                                                                                | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                   |     | <b>14 925</b>   | <b>12 635</b>   | <b>7 496</b>    | <b>14 119</b>        | <b>22 490</b>   | <b>22 490</b>      | <b>-</b>          | <b>2 519</b>                                        | <b>11 600</b>       | <b>8 499</b>        |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Greater Tubatse(LIM475) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Table A4 Budgeted Financial Performance (Revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|-------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                               | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                               | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| Revenue By Source                                                                                                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                            | 2   | 38 072          | 55 165          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges                                                                                         |     | 2 377           | 4 348           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                     | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                           | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                                                                                                      | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                          | 2   | 6 987           | 8 169           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                        |     | 364             | 640             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                                                                                                    |     | 2               | 1 466           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - outstanding debtors                                                                                                     |     | 445             | 295             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                     |     | 284             | 670             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                                                                                                      |     | 5 973           | 7 237           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                        |     | 134 975         | 161 814         | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other own revenue                                                                                                                         | 2   | 7 435           | 12 707          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Gains on disposal of PPE                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)                                                                                 |     | 196 913         | 252 511         | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Expenditure By Type                                                                                                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                    | 2   | 68 911          | 68 503          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Remuneration of councillors                                                                                                               |     | 13 187          | 15 095          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Debt impairment                                                                                                                           | 3   | -               | 1 554           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                                                                                                         | 2   | 26 832          | 30 704          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Finance charges                                                                                                                           |     | 18 276          | 12 785          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                                                                                                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                                                                                                           | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                                                                                                       |     | 8 875           | 14 132          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                                                                                                      |     | 2 333           | 2 817           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                         | 4,5 | 45 511          | 39 660          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Loss on disposal of PPE                                                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                                                                                                         |     | 183 924         | 185 251         | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit)                                                                                                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                            |     | 12 988          | 67 260          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                                                                                                        | 6   | 6 384           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions                                                                               |     | 19 372          | 67 260          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Taxation                                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                                                                                                          |     | 19 372          | 67 260          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Attributable to minorities                                                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality                                                                                            |     | 19 372          | 67 260          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Share of surplus/ (deficit) of associate                                                                                                  | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                                                                                                            |     | 19 372          | 67 260          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Limpopo: Sekhukhune(DC47) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2024/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                              | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
| R thousands                                                                                                                              | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| Revenue By Source                                                                                                                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                           | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                    | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                          | 2   | 34 766          | 26 045          | 33 981          | 31 581               | 31 581          | 31 581             | -                 | 41 130                                              | 44 009              | 47 090              |
| Service charges - sanitation revenue                                                                                                     | 2   | 778             | 5 599           | 6 473           | 6 111                | 6 111           | 6 111              | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                         | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                                                                                                   |     | 10 196          | 12 321          | 11 382          |                      | 7 000           | 7 000              | -                 | 7 000                                               | 7 500               | 7 500               |
| Interest earned - outstanding debtors                                                                                                    |     | -               | 1 179           | 4 296           | -                    | 1 500           | 1 500              | -                 | 6 000                                               | 5 000               | 4 500               |
| Dividends received                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                                                                                                       |     | 274 264         | 663 530         | 376 086         | 430 288              | 395 816         | 395 816            | -                 | 573 875                                             | 671 336             | 819 656             |
| Other own revenue                                                                                                                        | 2   | 1 265           | 2 193           | 2 457           | 54 284               | 73 284          | 73 284             | -                 | 48 578                                              | 28 222              | 10 836              |
| Gains on disposal of PPE                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)                                                                                |     | 321 269         | 710 866         | 434 675         | 522 264              | 515 292         | 515 292            | -                 | 676 583                                             | 756 068             | 889 582             |
| Expenditure By Type                                                                                                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                   | 2   | 150 046         | 185 189         | 215 196         | 236 623              | 237 403         | 237 403            | -                 | 241 760                                             | 267 996             | 285 177             |
| Remuneration of councillors                                                                                                              |     | 6 885           | 6 434           | 10 008          | 8 548                | 12 446          | 12 446             | -                 | 13 285                                              | 15 840              | 16 727              |
| Debt impairment                                                                                                                          | 3   | -               | -               | 2 889           | 11 308               | 11 308          | 11 308             | -                 | 9 420                                               | 12 465              | 1 317               |
| Depreciation and asset impairment                                                                                                        | 2   | 69 263          | 55 327          | 51 563          | 75 048               | 75 048          | 75 048             | -                 | 60 000                                              | 61 248              | 64 678              |
| Finance charges                                                                                                                          |     | 1 177           | 1 248           | 616             | 609                  | 609             | 609                | -                 | 750                                                 | 792                 | 836                 |
| Bulk purchases                                                                                                                           | 2   | 56 115          | 91 330          | 73 341          | 73 000               | 93 173          | 93 173             | -                 | 108 000                                             | 114 048             | 120 435             |
| Other Materials                                                                                                                          | 8   | 14 323          | 15 611          | 1 436           | 46 854               | 43 854          | 43 854             | -                 | 35 000                                              | 36 960              | 39 030              |
| Contracted services                                                                                                                      |     | 19 652          | 59 756          | 45 480          | 37 942               | 38 246          | 38 246             | -                 | 48 100                                              | 50 794              | 53 638              |
| Transfers and grants                                                                                                                     |     | 1 048           | 1 479           | 1 812           | 2 400                | 2 025           | 2 025              | -                 | 3 000                                               | 4 000               | 5 000               |
| Other expenditure                                                                                                                        | 4,5 | 195 646         | 136 168         | 164 673         | 103 542              | 70 806          | 70 806             | -                 | 219 832                                             | 231 925             | 316 173             |
| Loss on disposal of PPE                                                                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                                                                                                        |     | 514 155         | 552 542         | 567 016         | 595 875              | 584 918         | 584 918            | -                 | 739 148                                             | 796 067             | 903 011             |
| Surplus/(Deficit)                                                                                                                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                                                                                                           |     | (192 886)       | 158 324         | (132 341)       | (73 610)             | (69 626)        | (69 626)           | -                 | (62 565)                                            | (40 000)            | (13 429)            |
| Contributions recognised - capital                                                                                                       | 6   | 413 140         | -               | 532 768         | 849 317              | 1 004 484       | 1 004 484          | -                 | 719 344                                             | 910 277             | 850 943             |
| Contributed assets                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                                                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | 238 408                                             | 150 502             | 158 479             |
| Surplus/(Deficit) after capital transfers and contributions                                                                              |     | 220 254         | 158 324         | 400 428         | 775 707              | 934 858         | 934 858            | -                 | 895 186                                             | 1 020 779           | 995 993             |
| Taxation                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                                                                                                         |     | 220 254         | 158 324         | 400 428         | 775 707              | 934 858         | 934 858            | -                 | 895 186                                             | 1 020 779           | 995 993             |
| Attributable to minorities                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality                                                                                           |     | 220 254         | 158 324         | 400 428         | 775 707              | 934 858         | 934 858            | -                 | 895 186                                             | 1 020 779           | 995 993             |
| Share of surplus/ (deficit) of associate                                                                                                 | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                                                                                                           |     | 220 254         | 158 324         | 400 428         | 775 707              | 934 858         | 934 858            | -                 | 895 186                                             | 1 020 779           | 995 993             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Mpumalanga: Albert Luthuli(MP301) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 24 638          | 21 998          | 31 158          | 32 107               | 31 107          | 31 107             | -                 | 33 999                                              | 36 005              | 37 985              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 17 251          | 15 931          | 17 077          | 25 979               | 25 979          | 25 979             | -                 | 23 409                                              | 24 790              | 26 154              |
| Service charges - water revenue                             | 2   | 1 835           | 789             | 2 892           | 5 038                | 5 038           | 5 038              | -                 | 6 225                                               | 6 592               | 6 955               |
| Service charges - sanitation revenue                        | 2   | 4 557           | 4 681           | 5 258           | 5 039                | 5 045           | 5 045              | -                 | 5 931                                               | 6 281               | 6 626               |
| Service charges - refuse revenue                            | 2   | (2 871)         | 4 150           | 4 216           | 4 402                | 4 415           | 4 415              | -                 | 4 770                                               | 5 051               | 5 329               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 503             | 440             | 427             | 175                  | 118             | 118                | -                 | 489                                                 | 518                 | 546                 |
| Interest earned - external investments                      |     | 3 017           | 2 642           | 1 758           | 756                  | 756             | 756                | -                 | 1 843                                               | 1 951               | 2 059               |
| Interest earned - outstanding debtors                       |     | 14 338          | 16 043          | 16 059          | 16 896               | 16 896          | 16 896             | -                 | 17 690                                              | 18 733              | 19 764              |
| Dividends received                                          |     | -               | -               | 7               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 1 429           | 857             | 194             | 346                  | 253             | 253                | -                 | 205                                                 | 217                 | 229                 |
| Licences and permits                                        |     | 691             | 953             | 1 863           | -                    | 1 056           | 1 056              | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | 1 061                | 1 061           | 1 061              | -                 | 1 119                                               | 1 185               | 1 250               |
| Transfers recognised - operational                          |     | 187 163         | 250 014         | 268 343         | 181 564              | 181 564         | 181 564            | -                 | 199 712                                             | 211 495             | 223 128             |
| Other own revenue                                           | 2   | 7 870           | 11 687          | 11 990          | 359                  | 1 676           | 1 676              | -                 | 1 083                                               | 1 147               | 1 210               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 260 421         | 330 183         | 361 242         | 273 721              | 274 964         | 274 964            | -                 | 296 474                                             | 313 966             | 331 234             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 70 409          | 82 844          | 95 987          | 90 733               | 91 955          | 91 955             | -                 | 101 828                                             | 107 836             | 113 767             |
| Remuneration of councillors                                 |     | 10 903          | 11 402          | 12 603          | 14 288               | 14 288          | 14 288             | -                 | 15 494                                              | 16 408              | 17 310              |
| Debt impairment                                             | 3   | 32 110          | 30 026          | 34 216          | 18 891               | 18 991          | 18 991             | -                 | 13 541                                              | 14 340              | 15 129              |
| Depreciation and asset impairment                           | 2   | 95 213          | 93 489          | 94 509          | 7 500                | -               | -                  | -                 | 103 210                                             | 109 299             | 115 311             |
| Finance charges                                             |     | 791             | 256             | 878             | 526                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 20 878          | 34 239          | 31 363          | 32 351               | 39 140          | 39 140             | -                 | 40 105                                              | 42 471              | 44 977              |
| Other Materials                                             | 8   | 22 455          | 23 823          | 24 099          | 15 604               | 15 603          | 15 603             | -                 | 13 355                                              | 14 143              | 14 921              |
| Contracted services                                         |     | 12 405          | 30 274          | 27 264          | 24 085               | 23 223          | 23 223             | -                 | 24 096                                              | 25 518              | 26 921              |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 34 916          | 76 291          | 70 126          | 77 911               | 152 663         | 152 663            | -                 | 68 299                                              | 72 329              | 76 307              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 300 080         | 382 644         | 391 045         | 281 889              | 355 864         | 355 864            | -                 | 379 928                                             | 402 344             | 424 643             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (39 659)        | (52 461)        | (29 803)        | (8 168)              | (80 900)        | (80 900)           | -                 | (83 455)                                            | (88 378)            | (93 409)            |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (39 659)        | (52 461)        | (29 803)        | (8 168)              | (80 900)        | (80 900)           | -                 | (83 455)                                            | (88 378)            | (93 409)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (39 659)        | (52 461)        | (29 803)        | (8 168)              | (80 900)        | (80 900)           | -                 | (83 455)                                            | (88 378)            | (93 409)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (39 659)        | (52 461)        | (29 803)        | (8 168)              | (80 900)        | (80 900)           | -                 | (83 455)                                            | (88 378)            | (93 409)            |
| Share of surplus/ (deficit) of associate                    | 7   | 4 362           | 1 250           | 196             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (35 297)        | (51 211)        | (29 607)        | (8 168)              | (80 900)        | (80 900)           | -                 | (83 455)                                            | (88 378)            | (93 409)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Mpumalanga: Msukaligwa(MP302) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 42 214          | 51 379          | 57 159          | 48 055               | 62 293          | 62 293             | -                 | 66 131                                              | 70 033              | 73 885              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 96 477          | 113 961         | 140 056         | 166 247              | 167 790         | 167 790            | -                 | 177 150                                             | 187 602             | 461 682             |
| Service charges - water revenue                             | 2   | 39 672          | 17 955          | 19 300          | 34 671               | 11 998          | 11 998             | -                 | 25 214                                              | 26 701              | (10 409)            |
| Service charges - sanitation revenue                        | 2   | 15 487          | 27 373          | 42 669          | 23 005               | 17 616          | 17 616             | -                 | 37 584                                              | 39 802              | (9 727)             |
| Service charges - refuse revenue                            | 2   | 14 832          | 22 665          | 18 745          | 20 438               | 13 388          | 13 388             | -                 | 15 150                                              | 16 533              | (5 675)             |
| Service charges - other                                     |     | 1 516           | 2 189           | 1 555           | 11 150               | 1 533           | 1 533              | -                 | 1 664                                               | 1 762               | 10 994              |
| Rental of facilities and equipment                          |     | 1 297           | 1 535           | 1 613           | 1 985                | 1 839           | 1 839              | -                 | 1 962                                               | 2 078               | 13 104              |
| Interest earned - external investments                      |     | 741             | 589             | 1 041           | 500                  | 375             | 375                | -                 | 330                                                 | 349                 | 2 413               |
| Interest earned - outstanding debtors                       |     | 8 135           | 8 485           | 11 516          | 10 373               | 8 500           | 8 500              | -                 | 10 000                                              | 10 590              | 10 331              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 864             | 434             | 422             | 990                  | 326             | 326                | -                 | 316                                                 | 334                 | 2 379               |
| Licences and permits                                        |     | 2 048           | 3 949           | 3 421           | 2 397                | 3 500           | 3 500              | -                 | 3 717                                               | 3 936               | 24 917              |
| Agency services                                             |     | 3 740           | 4 853           | 4 713           | 4 844                | 4 800           | 4 800              | -                 | 5 098                                               | 5 398               | 34 172              |
| Transfers recognised - operational                          |     | 86 435          | 94 241          | 110 895         | 127 110              | 112 461         | 112 461            | -                 | 121 156                                             | 126 516             | 784 466             |
| Other own revenue                                           | 2   | 4 539           | 3 040           | 7 586           | 2 004                | 1 039           | 1 039              | -                 | 1 067                                               | 1 129               | 7 221               |
| Gains on disposal of PPE                                    |     | 1 465           | 2               | 3 815           | 785                  | 4 010           | 4 010              | -                 | 4 011                                               | 2 600               | 23 299              |
| Total Revenue (excl. capital transfers and contributions)   |     | 319 461         | 352 650         | 424 506         | 454 553              | 411 469         | 411 469            | -                 | 470 548                                             | 495 365             | 1 423 053           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 102 932         | 112 313         | 127 222         | 143 264              | 128 649         | 128 649            | -                 | 141 251                                             | 149 585             | 408 063             |
| Remuneration of councillors                                 |     | 7 464           | 9 010           | 9 758           | 10 649               | 10 864          | 10 864             | -                 | 11 645                                              | 12 332              | 71 359              |
| Debt impairment                                             | 3   | -               | 17 844          | 44 084          | 60 546               | 14 915          | 14 915             | -                 | 26 510                                              | 28 074              | 186 701             |
| Depreciation and asset impairment                           | 2   | 28 152          | 31 247          | 49 384          | 39 080               | 46 681          | 46 681             | -                 | 49 575                                              | 52 500              | 332 328             |
| Finance charges                                             |     | 9 467           | 12 067          | 15 999          | 5 759                | -               | -                  | -                 | 5 186                                               | 5 492               | 5 794               |
| Bulk purchases                                              | 2   | 92 911          | 113 896         | 215 653         | 117 138              | 168 500         | 168 500            | -                 | 156 252                                             | 165 471             | 52 777              |
| Other Materials                                             | 8   | -               | 15 855          | 15 508          | 27 230               | 20 931          | 20 931             | -                 | 20 740                                              | 21 964              | 144 866             |
| Contracted services                                         |     | 20 976          | 20 201          | 25 805          | 24 293               | 25 701          | 25 701             | -                 | 28 792                                              | 27 741              | 163 793             |
| Transfers and grants                                        |     | -               | -               | -               | 34 983               | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 72 747          | 48 660          | 65 081          | 79 024               | 40 472          | 40 472             | -                 | 69 898                                              | 70 010              | 291 513             |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 334 649         | 381 093         | 568 494         | 541 965              | 456 713         | 456 713            | -                 | 509 849                                             | 533 168             | 1 657 195           |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (15 188)        | (28 442)        | (143 988)       | (87 412)             | (45 244)        | (45 244)           | -                 | (39 301)                                            | (37 803)            | (234 142)           |
| Contributions recognised - capital                          |     | -               | 48 242          | 41 250          | -                    | 66 457          | 66 457             | -                 | 56 622                                              | 63 781              | 421 584             |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (15 188)        | 19 799          | (102 738)       | (87 412)             | 21 213          | 21 213             | -                 | 17 321                                              | 25 978              | 187 442             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (15 188)        | 19 799          | (102 738)       | (87 412)             | 21 213          | 21 213             | -                 | 17 321                                              | 25 978              | 187 442             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (15 188)        | 19 799          | (102 738)       | (87 412)             | 21 213          | 21 213             | -                 | 17 321                                              | 25 978              | 187 442             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (15 188)        | 19 799          | (102 738)       | (87 412)             | 21 213          | 21 213             | -                 | 17 321                                              | 25 978              | 187 442             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Mpumalanga: Mkhondo(MP303) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 13 257          | 15 130          | 18 893          | 25 222               | 25 222          | 25 222             | -                 | 29 672                                              | 31 274              | 32 963              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 60 118          | 72 647          | 79 847          | 85 090               | 83 096          | 83 096             | -                 | 93 339                                              | 98 380              | 103 692             |
| Service charges - water revenue                             | 2   | 11 220          | 12 417          | 11 250          | 14 863               | 14 390          | 14 390             | -                 | 15 073                                              | 15 887              | 16 745              |
| Service charges - sanitation revenue                        | 2   | 5 128           | 4 925           | 5 649           | 6 047                | 9 261           | 9 261              | -                 | 10 778                                              | 11 360              | 11 973              |
| Service charges - refuse revenue                            | 2   | 5 938           | 6 335           | 6 738           | 10 324               | 7 115           | 7 115              | -                 | 7 600                                               | 8 010               | 8 443               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 322             | 570             | 557             | 525                  | 937             | 937                | -                 | 980                                                 | 510                 | 1 088               |
| Interest earned - external investments                      |     | 2 299           | 4 650           | 2 347           | 1 880                | 2 630           | 2 630              | -                 | 2 800                                               | 2 951               | 3 111               |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | 11 576               | 2 037           | 2 037              | -                 | 9 000                                               | 9 486               | 9 998               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 819             | 854             | 859             | 1 167                | 1 190           | 1 190              | -                 | 140                                                 | 147                 | 155                 |
| Licences and permits                                        |     | -               | -               | -               | 26                   | 94              | 94                 | -                 | 99                                                  | 104                 | 110                 |
| Agency services                                             |     | 5 298           | 5 427           | 2 511           | 5 800                | 8 174           | 8 174              | -                 | 8 632                                               | 9 098               | 9 590               |
| Transfers recognised - operational                          |     | 96 795          | 141 468         | 150 931         | 115 106              | 117 030         | 117 030            | -                 | 132 752                                             | 139 921             | 147 476             |
| Other own revenue                                           | 2   | 34 096          | 29 849          | 9 949           | 21 917               | 32 535          | 32 535             | -                 | 28 936                                              | 30 455              | 30 819              |
| Gains on disposal of PPE                                    |     | -               | 1 934           | 1 393           | -                    | 2 810           | 2 810              | -                 | 2 810                                               | 2 962               | 3 122               |
| Total Revenue (excl. capital transfers and contributions)   |     | 235 290         | 296 205         | 290 923         | 299 542              | 306 521         | 306 521            | -                 | 342 611                                             | 360 546             | 379 286             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 60 608          | 74 159          | 86 757          | 88 182               | 93 248          | 93 248             | -                 | 99 805                                              | 105 194             | 110 874             |
| Remuneration of councillors                                 |     | 4 898           | 8 262           | 12 100          | 10 333               | 11 303          | 11 303             | -                 | 9 900                                               | 10 435              | 10 998              |
| Debt impairment                                             | 3   | 5 507           | 2 995           | -               | 15 491               | 15 491          | 15 491             | -                 | 16 359                                              | 17 242              | 18 173              |
| Depreciation and asset impairment                           | 2   | 66 732          | 67 633          | 71 498          | 69 183               | 69 183          | 69 183             | -                 | 73 058                                              | 77 003              | 81 161              |
| Finance charges                                             |     | 1 881           | 1 694           | 1 184           | 1 940                | 880             | 880                | -                 | 929                                                 | 979                 | 1 032               |
| Bulk purchases                                              | 2   | 54 533          | 69 914          | 63 268          | 65 628               | 74 160          | 74 160             | -                 | 80 924                                              | 85 294              | 89 900              |
| Other Materials                                             | 8   | -               | -               | 11 583          | 1 393                | 18 701          | 18 701             | -                 | 26 432                                              | 27 859              | 29 364              |
| Contracted services                                         |     | -               | -               | -               | 16 124               | 24 261          | 24 261             | -                 | 25 753                                              | 27 144              | 28 610              |
| Transfers and grants                                        |     | 6 795           | 5 480           | 3 466           | 18 455               | 8 233           | 8 233              | -                 | 12 872                                              | 13 567              | 14 300              |
| Other expenditure                                           | 4,5 | 46 402          | 66 692          | 70 304          | 86 545               | 60 213          | 60 213             | -                 | 69 605                                              | 72 476              | 71 606              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 247 356         | 296 829         | 320 160         | 373 274              | 375 674         | 375 674            | -                 | 415 636                                             | 437 193             | 456 017             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (12 066)        | (624)           | (29 237)        | (73 732)             | (69 153)        | (69 153)           | -                 | (73 025)                                            | (76 647)            | (76 731)            |
| Contributions recognised - capital                          |     | -               | 41 908          | -               | 65 623               | -               | -                  | -                 | 77 765                                              | 81 964              | 86 390              |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | -               | 10 287          | -               | 24 800               | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (12 066)        | 51 571          | (29 237)        | 16 691               | (69 153)        | (69 153)           | -                 | 4 740                                               | 5 317               | 9 659               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (12 066)        | 51 571          | (29 237)        | 16 691               | (69 153)        | (69 153)           | -                 | 4 740                                               | 5 317               | 9 659               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (12 066)        | 51 571          | (29 237)        | 16 691               | (69 153)        | (69 153)           | -                 | 4 740                                               | 5 317               | 9 659               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (12 066)        | 51 571          | (29 237)        | 16 691               | (69 153)        | (69 153)           | -                 | 4 740                                               | 5 317               | 9 659               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Mpumalanga: Pixley Ka Seme (MP)(MP304) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| <b>Revenue By Source</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 14 622          | 13 769          | 16 004          | 17 889               | 21 680          | 21 680             | -                 | 33 000                                              | 34 947              | 36 869              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 22 658          | 34 674          | 39 786          | -                    | 44 123          | 44 123             | -                 | 48 487                                              | 51 348              | 54 172              |
| Service charges - water revenue                             | 2   | 23 102          | 11 310          | 17 138          | 12 698               | 12 698          | 12 698             | -                 | 14 776                                              | 15 648              | 16 508              |
| Service charges - sanitation revenue                        | 2   | 11 566          | 9 675           | 10 383          | 10 974               | 10 974          | 10 974             | -                 | 11 742                                              | 12 435              | 13 119              |
| Service charges - refuse revenue                            | 2   | 6 745           | 5 861           | 9 757           | 6 269                | 7 500           | 7 500              | -                 | 8 025                                               | 8 498               | 8 966               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 571             | 575             | 596             | 41 170               | 441             | 441                | -                 | 472                                                 | 500                 | 527                 |
| Interest earned - external investments                      |     | 1 922           | 1 129           | 1 886           | 2 375                | 1 500           | 1 500              | -                 | 1 605                                               | 1 700               | 1 793               |
| Interest earned - outstanding debtors                       |     | 7 460           | 10 028          | 9 417           | 10 440               | 12 940          | 12 940             | -                 | 13 846                                              | 14 663              | 15 469              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 421             | 307             | 336             | 206                  | 164             | 164                | -                 | 176                                                 | 186                 | 197                 |
| Licences and permits                                        |     | -               | -               | -               | 1                    | -               | -                  | -                 | 0                                                   | 0                   | 0                   |
| Agency services                                             |     | 2 970           | 3 042           | 3 563           | 3 006                | 10 000          | 10 000             | -                 | 6 422                                               | 6 801               | 7 175               |
| Transfers recognised - operational                          |     | 110 466         | 110 866         | 100 265         | 91 143               | 91 899          | 91 899             | -                 | 95 305                                              | 95 073              | 93 263              |
| Other own revenue                                           | 2   | 19 053          | 108             | 3 530           | 1 656                | 2 233           | 2 233              | -                 | 1 830                                               | 546                 | 575                 |
| Gains on disposal of PPE                                    |     | -               | -               | -               | 11                   | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 221 557         | 201 344         | 212 660         | 197 838              | 216 152         | 216 152            | -                 | 235 687                                             | 242 345             | 248 635             |
| <b>Expenditure By Type</b>                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 61 871          | 58 900          | 58 049          | 69 556               | 71 933          | 71 933             | -                 | 79 317                                              | 84 299              | 89 589              |
| Remuneration of councillors                                 |     | 5 408           | 5 536           | 6 086           | 7 850                | 6 438           | 6 438              | -                 | 6 950                                               | 7 360               | 7 765               |
| Debt impairment                                             | 3   | 24 506          | 8 617           | 17 151          | 27 259               | 27 259          | 27 259             | -                 | 44 330                                              | 46 945              | 49 527              |
| Depreciation and asset impairment                           | 2   | 218 626         | 127 000         | 104 813         | 15 506               | 103 892         | 103 892            | -                 | 106 920                                             | 113 228             | 119 456             |
| Finance charges                                             |     | 35              | 8               | -               | 657                  | 726             | 726                | -                 | 828                                                 | 877                 | 925                 |
| Bulk purchases                                              | 2   | 22 666          | 35 319          | 41 973          | 45 806               | 49 744          | 49 744             | -                 | 38 412                                              | 40 678              | 42 915              |
| Other Materials                                             | 8   | -               | -               | -               | 23                   | -               | -                  | -                 | 9 937                                               | 10 524              | 11 103              |
| Contracted services                                         |     | 2 598           | 6 550           | 6 603           | 8 451                | 11 109          | 11 109             | -                 | 7 657                                               | 8 108               | 8 554               |
| Transfers and grants                                        |     | 15 363          | 4 413           | 5 239           | 19 960               | 19 960          | 19 960             | -                 | 3 331                                               | 5 749               | 6 032               |
| Other expenditure                                           | 4,5 | 40 456          | 45 239          | 41 957          | 46 954               | 53 472          | 53 472             | -                 | 37 379                                              | 48 649              | 51 370              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 391 529         | 291 582         | 281 870         | 242 022              | 344 534         | 344 534            | -                 | 335 061                                             | 366 417             | 387 236             |
| <b>Surplus/(Deficit)</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 23 706          | 27 688          | -               | -                    | -               | -                  | -                 | 28 220                                              | 33 859              | 38 865              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | 500                                                 | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (146 265)       | (62 550)        | (69 210)        | (44 184)             | (128 382)       | (128 382)          | -                 | (70 654)                                            | (90 213)            | (99 737)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (146 265)       | (62 550)        | (69 210)        | (44 184)             | (128 382)       | (128 382)          | -                 | (70 654)                                            | (90 213)            | (99 737)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (146 265)       | (62 550)        | (69 210)        | (44 184)             | (128 382)       | (128 382)          | -                 | (70 654)                                            | (90 213)            | (99 737)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (146 265)       | (62 550)        | (69 210)        | (44 184)             | (128 382)       | (128 382)          | -                 | (70 654)                                            | (90 213)            | (99 737)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Mpumalanga: Lekwa(MP305) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 37 944          | 37 301          | 66 365          | 41 789               | 47 452          | 47 452             | -                 | 52 600                                              | 55 230              | 57 992              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 121 629         | 136 699         | 174 886         | 208 700              | 188 374         | 188 374            | -                 | 227 984                                             | 254 283             | 276 532             |
| Service charges - water revenue                             | 2   | 21 146          | 30 862          | 37 664          | 35 396               | 38 119          | 38 119             | -                 | 40 978                                              | 44 871              | 48 797              |
| Service charges - sanitation revenue                        | 2   | 18 041          | 21 248          | 21 707          | 22 920               | 23 004          | 23 004             | -                 | 24 730                                              | 27 079              | 29 448              |
| Service charges - refuse revenue                            | 2   | 9 083           | 9 790           | 12 164          | 13 031               | 12 894          | 12 894             | -                 | 13 861                                              | 15 178              | 16 506              |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 785             | (353)           | 651             | 792                  | 553             | 553                | -                 | 595                                                 | 651                 | 708                 |
| Interest earned - external investments                      |     | 767             | 726             | 837             | 606                  | 237             | 237                | -                 | 255                                                 | 279                 | 304                 |
| Interest earned - outstanding debtors                       |     | 16 048          | 18 450          | 14 110          | 15 585               | 16 931          | 16 931             | -                 | 18 200                                              | 19 929              | 21 673              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 361             | 2 166           | 271             | 2 577                | 2 704           | 2 704              | -                 | 2 907                                               | 3 183               | 3 462               |
| Licences and permits                                        |     | -               | -               | -               | 20 263               | 15 957          | 15 957             | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | 2 951           | 12 412          | 18 591          | -                    | -               | -                  | -                 | 16 331                                              | 17 883              | 19 447              |
| Transfers recognised - operational                          |     | 64 260          | 73 251          | 81 942          | 86 670               | 86 429          | 86 429             | -                 | 90 235                                              | 93 305              | 98 201              |
| Other own revenue                                           | 2   | 1 298           | 563             | 1 983           | 1 014                | 3 411           | 3 411              | -                 | 1 540                                               | 1 686               | 1 833               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 294 314         | 343 115         | 431 172         | 449 343              | 436 066         | 436 066            | -                 | 490 216                                             | 533 557             | 574 904             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 100 539         | 101 586         | 114 990         | 105 956              | 108 808         | 108 808            | -                 | 127 068                                             | 131 819             | 138 350             |
| Remuneration of councillors                                 |     | 6 641           | 7 889           | 8 417           | 8 554                | 9 162           | 9 162              | -                 | 10 503                                              | 11 343              | 12 251              |
| Debt impairment                                             | 3   | 21 757          | 39 082          | 77 099          | 57 133               | 94 708          | 94 708             | -                 | 90 818                                              | 78 419              | 61 111              |
| Depreciation and asset impairment                           | 2   | 352             | 60 891          | 121 508         | 134 096              | 134 096         | 134 096            | -                 | 139 196                                             | 144 416             | 150 444             |
| Finance charges                                             |     | 437             | 1 176           | 14 219          | 1 699                | 149             | 149                | -                 | 764                                                 | 795                 | 838                 |
| Bulk purchases                                              | 2   | 125 663         | 167 691         | 186 519         | 198 020              | 188 614         | 188 614            | -                 | 213 085                                             | 232 344             | 250 843             |
| Other Materials                                             | 8   | 3 249           | 4 154           | 2 995           | 2 916                | 3 257           | 3 257              | -                 | 5 089                                               | 5 293               | 5 579               |
| Contracted services                                         |     | 11 217          | 21 854          | 23 250          | 20 322               | 30 933          | 30 933             | -                 | 26 340                                              | 28 085              | 27 540              |
| Transfers and grants                                        |     | 16 381          | 20 898          | 41 647          | 20 290               | 8 113           | 8 113              | -                 | 11 393                                              | 8 322               | 9 880               |
| Other expenditure                                           | 4,5 | 33 340          | 39 713          | 37 620          | 57 890               | 56 413          | 56 413             | -                 | 58 793                                              | 62 865              | 67 441              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 319 576         | 464 933         | 628 264         | 606 876              | 634 254         | 634 254            | -                 | 683 050                                             | 703 702             | 724 277             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 190             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | (25 071)        | (121 818)       | (197 092)       | (157 533)            | (198 188)       | (198 188)          | -                 | (192 834)                                           | (170 144)           | (149 372)           |
| Surplus/(Deficit) after capital transfers and contributions |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|                                                             |     | (25 071)        | (121 818)       | (197 092)       | (157 533)            | (198 188)       | (198 188)          | -                 | (192 834)                                           | (170 144)           | (149 372)           |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Mpumalanga: Dipaleseng(MP306) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| <b>Revenue By Source</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 7 455           | 9 541           | 13 393          | 12 552               | 14 048          | 14 048             | -                 | 14 919                                              | 15 799              | 16 668              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 23 493          | 31 318          | 38 936          | 48 490               | 34 203          | 34 203             | -                 | 36 731                                              | 39 445              | 42 360              |
| Service charges - water revenue                             | 2   | 11 666          | 24 050          | 13 604          | 12 315               | 14 015          | 14 015             | -                 | 14 868                                              | 15 745              | 16 611              |
| Service charges - sanitation revenue                        | 2   | 10 286          | 11 561          | 11 193          | 10 200               | 12 000          | 12 000             | -                 | 12 744                                              | 13 496              | 14 238              |
| Service charges - refuse revenue                            | 2   | 3 820           | 4 044           | 6 946           | 3 866                | 4 572           | 4 572              | -                 | 4 855                                               | 5 142               | 5 425               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 170             | 215             | 211             | 175                  | 188             | 188                | -                 | 221                                                 | 212                 | 223                 |
| Interest earned - external investments                      |     | 8 950           | 2 556           | 247             | 72                   | 265             | 265                | -                 | 309                                                 | 327                 | 345                 |
| Interest earned - outstanding debtors                       |     | -               | -               | 13 926          | 2 520                | 5 200           | 5 200              | -                 | 5 522                                               | 5 848               | 6 170               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 250             | 312             | 205             | 283                  | 310             | 310                | -                 | 234                                                 | 349                 | 368                 |
| Licences and permits                                        |     | 1 965           | 2 151           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | 2 494           | 2 431                | 2 601           | 2 601              | -                 | 2 762                                               | 2 925               | 3 086               |
| Transfers recognised - operational                          |     | 46 546          | 63 474          | 57 916          | 49 499               | 49 499          | 49 499             | -                 | 52 787                                              | 56 840              | 58 395              |
| Other own revenue                                           | 2   | 991             | 2 065           | 5 009           | 1 742                | 4 676           | 4 676              | -                 | 3 113                                               | 3 143               | 3 352               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 115 592         | 151 286         | 164 082         | 144 145              | 141 577         | 141 577            | -                 | 149 065                                             | 159 271             | 167 240             |
| <b>Expenditure By Type</b>                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 32 800          | 34 802          | 33 639          | 43 732               | 44 222          | 44 222             | -                 | 48 009                                              | 51 082              | 54 491              |
| Remuneration of councillors                                 |     | 3 704           | 3 847           | 4 162           | 5 265                | 5 265           | 5 265              | -                 | 5 527                                               | 5 804               | 6 094               |
| Debt impairment                                             | 3   | 23 625          | 42 951          | 71 149          | 32 006               | 46 000          | 46 000             | -                 | 22 654                                              | 23 996              | 25 324              |
| Depreciation and asset impairment                           | 2   | 28 432          | 28 450          | 28 678          | 33 000               | 33 984          | 33 984             | -                 | 36 091                                              | 38 220              | 40 322              |
| Finance charges                                             |     | 828             | 685             | 1 039           | 312                  | 450             | 450                | -                 | 478                                                 | 506                 | 534                 |
| Bulk purchases                                              | 2   | 25 684          | 38 356          | 37 896          | 49 800               | 46 268          | 46 268             | -                 | 44 560                                              | 53 851              | 58 073              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | 11 679          | 10 530               | 8 980           | 8 980              | -                 | 6 334                                               | 8 301               | 8 756               |
| Transfers and grants                                        |     | 1 905           | 1 706           | 763             | 8 912                | 1 950           | 1 950              | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 23 323          | 33 031          | 17 870          | 24 275               | 34 645          | 34 645             | -                 | 30 457                                              | 25 088              | 26 411              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 140 302         | 183 827         | 206 875         | 207 832              | 221 764         | 221 764            | -                 | 194 111                                             | 206 847             | 220 006             |
| <b>Surplus/(Deficit)</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (24 710)        | (32 541)        | (42 792)        | (63 687)             | (80 187)        | (80 187)           | -                 | (45 045)                                            | (47 576)            | (52 765)            |
| Contributions recognised - capital                          |     | -               | 8 890           | -               | 32 267               | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | -               | -               | -               | 26 065               | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (24 710)        | (23 651)        | (42 792)        | (5 355)              | (80 187)        | (80 187)           | -                 | (45 045)                                            | (47 576)            | (52 765)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (24 710)        | (23 651)        | (42 792)        | (5 355)              | (80 187)        | (80 187)           | -                 | (45 045)                                            | (47 576)            | (52 765)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (24 710)        | (23 651)        | (42 792)        | (5 355)              | (80 187)        | (80 187)           | -                 | (45 045)                                            | (47 576)            | (52 765)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (24 710)        | (23 651)        | (42 792)        | (5 355)              | (80 187)        | (80 187)           | -                 | (45 045)                                            | (47 576)            | (52 765)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Mpumalanga: Govan Mbeki(MP307) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 143 212         | 145 537         | 173 240         | 159 194              | 159 194         | 159 194            | -                 | 219 808                                             | 214 762             | 225 197             |
| Property rates - penalties and collection charges           |     | -               | -               | 547             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 268 195         | 429 651         | 334 268         | 385 375              | 385 375         | 385 375            | -                 | 483 238                                             | 454 558             | 488 195             |
| Service charges - water revenue                             | 2   | 164 341         | 189 546         | 235 354         | 272 030              | 272 030         | 272 030            | -                 | 275 317                                             | 295 801             | 319 761             |
| Service charges - sanitation revenue                        | 2   | 46 991          | 48 625          | 51 927          | 61 946               | 61 946          | 61 946             | -                 | 76 733                                              | 81 132              | 87 704              |
| Service charges - refuse revenue                            | 2   | 50 166          | 66 454          | 77 093          | 79 316               | 79 316          | 79 316             | -                 | 95 437                                              | 101 163             | 107 233             |
| Service charges - other                                     |     | -               | -               | -               | 2 500                | 2 500           | 2 500              | -                 | 17 500                                              | -                   | -                   |
| Rental of facilities and equipment                          |     | 11 653          | 10 654          | 3 872           | 4 675                | 4 675           | 4 675              | -                 | 3 065                                               | 3 234               | 3 412               |
| Interest earned - external investments                      |     | 7 163           | (765)           | 3 769           | 1 292                | 1 292           | 1 292              | -                 | 1 581                                               | 1 672               | 1 768               |
| Interest earned - outstanding debtors                       |     | 36 617          | 34 778          | 31 233          | 35 955               | 35 955          | 35 955             | -                 | 36 086                                              | 38 179              | 40 393              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 6 924           | 9 025           | 8 014           | 9 721                | 9 721           | 9 721              | -                 | 7 378                                               | 7 786               | 8 216               |
| Licences and permits                                        |     | -               | 44              | 1               | 25                   | 25              | 25                 | -                 | 5                                                   | 6                   | 6                   |
| Agency services                                             |     | 13 470          | 24 796          | 19 682          | 67 870               | 67 870          | 67 870             | -                 | 23 264                                              | 20 408              | 21 531              |
| Transfers recognised - operational                          |     | 261 240         | 176 853         | 193 751         | 194 584              | 194 584         | 194 584            | -                 | 224 188                                             | 232 603             | 237 485             |
| Other own revenue                                           | 2   | 14 718          | 388 428         | 5 606           | 57 833               | 57 833          | 57 833             | -                 | 29 397                                              | 26 953              | 28 475              |
| Gains on disposal of PPE                                    |     | 1 643           | 1 129           | (1 171)         | 35 000               | 35 000          | 35 000             | -                 | 100 000                                             | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 1 026 333       | 1 524 754       | 1 137 187       | 1 367 316            | 1 367 316       | 1 367 316          | -                 | 1 592 998                                           | 1 478 258           | 1 569 375           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 312 713         | 302 268         | 318 675         | 331 392              | 331 392         | 331 392            | -                 | 361 709                                             | 387 558             | 416 606             |
| Remuneration of councillors                                 |     | 13 034          | 14 499          | 15 567          | 17 313               | 17 313          | 17 313             | -                 | 18 544                                              | 19 842              | 21 231              |
| Debt impairment                                             | 3   | 31 979          | 114 032         | (241 603)       | 50 159               | 50 159          | 50 159             | -                 | 114 773                                             | 122 972             | 131 772             |
| Depreciation and asset impairment                           | 2   | 442 679         | 399 642         | 310 569         | 85 309               | 85 309          | 85 309             | -                 | 322 884                                             | 345 485             | 369 669             |
| Finance charges                                             |     | 17 817          | 16 728          | 17 710          | 9 768                | 9 768           | 9 768              | -                 | 6 510                                               | 5 830               | 6 168               |
| Bulk purchases                                              | 2   | 359 529         | 472 661         | 476 456         | 602 553              | 602 553         | 602 553            | -                 | 572 152                                             | 614 421             | 659 868             |
| Other Materials                                             | 8   | 57 142          | 39 454          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | 52 401          | 61 108          | 79 551               | 79 551          | 79 551             | -                 | 95 636                                              | 65 418              | 69 212              |
| Transfers and grants                                        |     | 70 145          | 86 008          | 31 564          | 308 847              | 308 847         | 308 847            | -                 | 58 375                                              | 61 761              | 65 343              |
| Other expenditure                                           | 4,5 | 269 857         | 87 403          | 116 980         | 122 801              | 122 801         | 122 801            | -                 | 282 425                                             | 211 230             | 223 144             |
| Loss on disposal of PPE                                     |     | -               | -               | 128 714         | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 1 574 896       | 1 585 095       | 1 235 741       | 1 607 693            | 1 607 693       | 1 607 693          | -                 | 1 833 009                                           | 1 834 517           | 1 963 014           |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (548 563)       | (60 341)        | (98 554)        | (240 377)            | (240 377)       | (240 377)          | -                 | (240 011)                                           | (356 259)           | (393 638)           |
| Contributions recognised - capital                          |     | -               | 72 167          | 117 879         | 227 201              | 227 201         | 227 201            | -                 | 71 781                                              | 65 416              | 68 896              |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | -               | (144)           | -               | -                    | -               | -                  | -                 | (5 300)                                             | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (548 563)       | 11 682          | 19 325          | (13 176)             | (13 176)        | (13 176)           | -                 | (173 530)                                           | (290 843)           | (324 742)           |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (548 563)       | 11 682          | 19 325          | (13 176)             | (13 176)        | (13 176)           | -                 | (173 530)                                           | (290 843)           | (324 742)           |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (548 563)       | 11 682          | 19 325          | (13 176)             | (13 176)        | (13 176)           | -                 | (173 530)                                           | (290 843)           | (324 742)           |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (548 563)       | 11 682          | 19 325          | (13 176)             | (13 176)        | (13 176)           | -                 | (173 530)                                           | (290 843)           | (324 742)           |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Mpumalanga: Gert Sibande(DC30) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | 1 500                | -               | -                  | -                 | 1 500                                               | 1 500               | 1 500               |
| Rental of facilities and equipment                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                      |     | 3 300           | 3 605           | 4 678           | 2 900                | 3 800           | 3 800              | -                 | 3 420                                               | 3 625               | 3 843               |
| Interest earned - outstanding debtors                       |     | 2 725           | 8               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 246 890         | 279 941         | 273 824         | 338 246              | 296 948         | 296 948            | -                 | 381 781                                             | 410 348             | 432 004             |
| Other own revenue                                           | 2   | 9 023           | 7 792           | 11 399          | 30 840               | 63 581          | 63 581             | -                 | 538                                                 | 521                 | 552                 |
| Gains on disposal of PPE                                    |     | 53              | -               | -               | 30 000               | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 261 991         | 291 347         | 289 901         | 403 486              | 364 330         | 364 330            | -                 | 387 239                                             | 415 994             | 437 899             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 46 517          | 54 599          | 65 945          | 109 777              | 96 886          | 96 886             | -                 | 107 137                                             | 113 493             | 120 302             |
| Remuneration of councillors                                 |     | 8 165           | 8 876           | 9 380           | 12 089               | 12 104          | 12 104             | -                 | 12 413                                              | 13 158              | 13 947              |
| Debt impairment                                             | 3   | -               | 7 842           | 7 652           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 6 777           | 11 850          | 16 731          | 14 870               | 17 951          | 17 951             | -                 | 18 746                                              | 19 871              | 21 063              |
| Finance charges                                             |     | 6 476           | 9 897           | 7 739           | 2 000                | 1 437           | 1 437              | -                 | 3 551                                               | 2 437               | 2 583               |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 957             | 1 905           | 1 942           | 2 346                | 1 906           | 1 906              | -                 | 1 910                                               | 2 025               | 2 146               |
| Transfers and grants                                        |     | 126 821         | 147 946         | 119 792         | 260 626              | 228 147         | 228 147            | -                 | 220 577                                             | 225 683             | 240 351             |
| Other expenditure                                           | 4,5 | 19 262          | 23 394          | 28 590          | 28 836               | 32 705          | 32 705             | -                 | 32 773                                              | 34 559              | 36 536              |
| Loss on disposal of PPE                                     |     | -               | 23 933          | 273             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 214 975         | 290 242         | 258 044         | 430 544              | 391 135         | 391 135            | -                 | 397 106                                             | 411 225             | 436 928             |
| Surplus/(Deficit)                                           |     | 47 017          | 1 105           | 31 857          | (27 057)             | (26 806)        | (26 806)           | -                 | (9 867)                                             | 4 770               | 971                 |
| Transfers recognised - capital                              | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 47 017          | 1 105           | 31 857          | (27 057)             | (26 806)        | (26 806)           | -                 | (9 867)                                             | 4 770               | 971                 |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 47 017          | 1 105           | 31 857          | (27 057)             | (26 806)        | (26 806)           | -                 | (9 867)                                             | 4 770               | 971                 |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 47 017          | 1 105           | 31 857          | (27 057)             | (26 806)        | (26 806)           | -                 | (9 867)                                             | 4 770               | 971                 |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 47 017          | 1 105           | 31 857          | (27 057)             | (26 806)        | (26 806)           | -                 | (9 867)                                             | 4 770               | 971                 |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Mpumalanga: Victor Khanye(MP311) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 26 613          | 28 929          | -               | 40 933               | 40 336          | 40 336             | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 60 758          | 75 731          | -               | 90 805               | 92 936          | 92 936             | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | 27 593          | 37 218          | -               | 46 267               | 40 946          | 40 946             | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | 6 009           | 6 345           | -               | 7 995                | 7 884           | 7 884              | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 6 063           | 6 977           | -               | 9 024                | 8 759           | 8 759              | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 1 403           | 3 207           | -               | 3 910                | 2 224           | 2 224              | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                      |     | 1 043           | 849             | -               | 1 200                | 905             | 905                | -                 | -                                                   | -                   | -                   |
| Interest earned - outstanding debtors                       |     | 17 714          | 16 739          | -               | 21 013               | 20 482          | 20 482             | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 631             | 337             | -               | 751                  | 128             | 128                | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | 1 296           | 1 440           | -               | 3 194                | 2 293           | 2 293              | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | 2 807           | 6 353           | -               | 7 306                | 11 821          | 11 821             | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 67 975          | 64 942          | -               | 58 109               | 58 109          | 58 109             | -                 | -                                                   | -                   | -                   |
| Other own revenue                                           | 2   | 6 986           | 7 106           | -               | 1 521                | 1 364           | 1 364              | -                 | -                                                   | -                   | -                   |
| Gains on disposal of PPE                                    |     | -               | 17              | -               | -                    | 5               | 5                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 226 892         | 256 192         | -               | 292 029              | 288 194         | 288 194            | -                 | -                                                   | -                   | -                   |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 58 294          | 62 942          | -               | 100 443              | 83 736          | 83 736             | -                 | -                                                   | -                   | -                   |
| Remuneration of councillors                                 |     | 4 180           | 4 829           | -               | 6 156                | 5 354           | 5 354              | -                 | -                                                   | -                   | -                   |
| Debt impairment                                             | 3   | 43 347          | 61 543          | -               | 46 772               | 19 935          | 19 935             | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 36 864          | 37 007          | -               | 5 927                | 5 979           | 5 979              | -                 | -                                                   | -                   | -                   |
| Finance charges                                             |     | 2 049           | 711             | -               | 6 133                | 1 339           | 1 339              | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 45 529          | 59 151          | -               | 58 308               | 94 579          | 94 579             | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | 12 114          | 15 146          | -               | 19 894               | 21 384          | 21 384             | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 3 805           | 9 734           | -               | 8 428                | 7 370           | 7 370              | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | 3 491           | 13 225          | -               | 2 945                | 10 333          | 10 333             | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 27 989          | 24 729          | -               | 36 995               | 27 042          | 27 042             | -                 | -                                                   | -                   | -                   |
| Loss on disposal of PPE                                     |     | 503             | 9 025           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 238 165         | 298 042         | -               | 292 001              | 277 051         | 277 051            | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 12 200          | 113 672         | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | 28              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | 928             | 71 850          | -               | 28                   | 11 142          | 11 142             | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 928             | 71 850          | -               | 28                   | 11 142          | 11 142             | -                 | -                                                   | -                   | -                   |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 928             | 71 850          | -               | 28                   | 11 142          | 11 142             | -                 | -                                                   | -                   | -                   |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 928             | 71 850          | -               | 28                   | 11 142          | 11 142             | -                 | -                                                   | -                   | -                   |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Mpumalanga: Emalahleni (Mp)(MP312) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| <b>Revenue By Source</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 167 555         | 198 963         | 231 681         | 253 202              | 253 202         | 253 202            | -                 | 298 838                                             | 322 745             | 348 565             |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 469 480         | 566 811         | 610 305         | 786 660              | 786 660         | 786 660            | -                 | 793 418                                             | 867 868             | 937 297             |
| Service charges - water revenue                             | 2   | 143 229         | 162 955         | 207 716         | 215 380              | 215 380         | 215 380            | -                 | 320 006                                             | 345 607             | 373 255             |
| Service charges - sanitation revenue                        | 2   | 61 796          | 71 146          | 84 157          | 88 810               | 88 810          | 88 810             | -                 | 117 170                                             | 126 542             | 136 666             |
| Service charges - refuse revenue                            | 2   | 46 662          | 55 665          | 62 941          | 67 633               | 67 633          | 67 633             | -                 | 70 514                                              | 76 155              | 82 247              |
| Service charges - other                                     |     | 145             | 191             | 231             | 232                  | 232             | 232                | -                 | 3 000                                               | 3 240               | 3 499               |
| Rental of facilities and equipment                          |     | 7 976           | 9 973           | 9 667           | 12 063               | 12 063          | 12 063             | -                 | 10 865                                              | 11 300              | 12 204              |
| Interest earned - external investments                      |     | 2 785           | 1 547           | 3 746           | 2 275                | 2 275           | 2 275              | -                 | 1 542                                               | 1 665               | 1 798               |
| Interest earned - outstanding debtors                       |     | 24 007          | 31 131          | 25 699          | 36 855               | 36 855          | 36 855             | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 2 400           | 2 150           | 1 356           | 2 601                | 2 601           | 2 601              | -                 | 4 385                                               | 5 171               | 5 584               |
| Licences and permits                                        |     | 1 893           | 2 020           | 2 488           | 2 443                | 2 443           | 2 443              | -                 | 2 418                                               | 2 611               | 2 820               |
| Agency services                                             |     | 13 388          | 16 671          | 15 962          | 20 165               | 20 165          | 20 165             | -                 | 22 481                                              | 24 279              | 26 222              |
| Transfers recognised - operational                          |     | 165 534         | 168 341         | 189 231         | 195 629              | 192 475         | 192 475            | -                 | 219 579                                             | 236 752             | 264 053             |
| Other own revenue                                           | 2   | 18 681          | 28 316          | 14 474          | 14 601               | 14 601          | 14 601             | -                 | 57 327                                              | 61 913              | 66 865              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 1 125 532       | 1 315 879       | 1 459 654       | 1 698 548            | 1 695 394       | 1 695 394          | -                 | 1 921 545                                           | 2 085 848           | 2 261 075           |
| <b>Expenditure By Type</b>                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 303 899         | 332 569         | 342 353         | 372 467              | 366 389         | 366 389            | -                 | 485 268                                             | 519 236             | 555 584             |
| Remuneration of councillors                                 |     | 14 293          | 16 107          | 17 625          | 12 353               | 18 218          | 18 218             | -                 | 19 144                                              | 20 484              | 21 917              |
| Debt impairment                                             | 3   | 108 529         | 119 307         | 197 986         | 160 106              | 160 106         | 160 106            | -                 | 213 520                                             | 229 283             | 253 387             |
| Depreciation and asset impairment                           | 2   | 167 633         | 167 063         | 164 806         | 164 449              | 164 449         | 164 449            | -                 | 165 000                                             | 165 000             | 165 000             |
| Finance charges                                             |     | 31 460          | 28 404          | 24 602          | 14 804               | 14 883          | 14 883             | -                 | 12 920                                              | 14 037              | 12 215              |
| Bulk purchases                                              | 2   | 443 493         | 588 968         | 608 320         | 743 043              | 762 213         | 762 213            | -                 | 738 297                                             | 796 263             | 858 812             |
| Other Materials                                             | 8   | 56 130          | 60 468          | 73 839          | 79 569               | 87 640          | 87 640             | -                 | 85 919                                              | 93 250              | 96 980              |
| Contracted services                                         |     | 8 608           | 9 753           | 23 824          | 10 802               | 34 996          | 34 996             | -                 | 17 105                                              | 17 789              | 18 501              |
| Transfers and grants                                        |     | 19 170          | 24 733          | 24 290          | 55 425               | 20 962          | 20 962             | -                 | 34 548                                              | 81 390              | 122 976             |
| Other expenditure                                           | 4,5 | 91 139          | 111 587         | 117 613         | 103 610              | 132 212         | 132 212            | -                 | 149 825                                             | 149 115             | 155 706             |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 1 244 354       | 1 458 960       | 1 595 257       | 1 716 628            | 1 762 070       | 1 762 070          | -                 | 1 921 544                                           | 2 085 848           | 2 261 077           |
| <b>Surplus/(Deficit)</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|                                                             |     | (118 822)       | (143 082)       | (135 603)       | (18 080)             | (66 675)        | (66 675)           | -                 | 0                                                   | (0)                 | (2)                 |
| Transfers recognised - capital                              | 6   | 118 536         | 115 156         | 162 756         | 168 667              | 171 821         | 171 821            | -                 | 159 916                                             | 178 582             | 200 481             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (286)           | (27 926)        | 27 153          | 150 587              | 105 145         | 105 145            | -                 | 159 916                                             | 178 582             | 200 479             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (286)           | (27 926)        | 27 153          | 150 587              | 105 145         | 105 145            | -                 | 159 916                                             | 178 582             | 200 479             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (286)           | (27 926)        | 27 153          | 150 587              | 105 145         | 105 145            | -                 | 159 916                                             | 178 582             | 200 479             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (286)           | (27 926)        | 27 153          | 150 587              | 105 145         | 105 145            | -                 | 159 916                                             | 178 582             | 200 479             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Mpumalanga: Steve Tshwete(MP313) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 171 197         | 198 444         | 230 304         | 257 317              | 261 592         | 261 592            | -                 | 272 882                                             | 288 801             | 312 723             |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 285 065         | 343 865         | 393 198         | 451 005              | 450 618         | 450 618            | -                 | 486 741                                             | 527 187             | 570 799             |
| Service charges - water revenue                             | 2   | 43 882          | 53 317          | 56 618          | 64 213               | 60 071          | 60 071             | -                 | 69 179                                              | 75 833              | 82 758              |
| Service charges - sanitation revenue                        | 2   | 36 371          | 45 156          | 53 853          | 59 193               | 59 157          | 59 157             | -                 | 63 559                                              | 70 170              | 77 640              |
| Service charges - refuse revenue                            | 2   | 36 228          | 43 440          | 51 526          | 60 181               | 60 881          | 60 881             | -                 | 68 975                                              | 73 462              | 78 606              |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 13 445          | 13 891          | 14 356          | 33 484               | 33 351          | 33 351             | -                 | 35 361                                              | 37 345              | 39 421              |
| Interest earned - external investments                      |     | 25 708          | 21 607          | 20 894          | 23 328               | 20 328          | 20 328             | -                 | 20 694                                              | 21 109              | 21 606              |
| Interest earned - outstanding debtors                       |     | 2 316           | 2 133           | 1 804           | 2 004                | 1 890           | 1 890              | -                 | 1 498                                               | 1 534               | 1 573               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 4 962           | 5 483           | 5 438           | 5 476                | 6 485           | 6 485              | -                 | 6 708                                               | 7 032               | 7 379               |
| Licences and permits                                        |     | 5 329           | 6 554           | 7 275           | 7 022                | 7 860           | 7 860              | -                 | 8 144                                               | 8 541               | 8 958               |
| Agency services                                             |     | 8 217           | 9 973           | 11 309          | 11 711               | 13 061          | 13 061             | -                 | 13 546                                              | 14 494              | 15 509              |
| Transfers recognised - operational                          |     | 75 717          | 81 607          | 91 380          | 100 259              | 125 514         | 125 514            | -                 | 189 620                                             | 125 399             | 141 368             |
| Other own revenue                                           | 2   | 25 350          | 77 820          | 67 224          | 65 792               | 59 483          | 59 483             | -                 | 66 148                                              | 67 613              | 71 460              |
| Gains on disposal of PPE                                    |     | -               | 38              | 58              | 150                  | 150             | 150                | -                 | 150                                                 | 150                 | 158                 |
| Total Revenue (excl. capital transfers and contributions)   |     | 733 788         | 903 326         | 1 005 236       | 1 141 136            | 1 160 440       | 1 160 440          | -                 | 1 303 203                                           | 1 318 671           | 1 429 957           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 225 929         | 252 328         | 289 071         | 326 629              | 330 857         | 330 857            | -                 | 344 432                                             | 370 441             | 399 984             |
| Remuneration of councillors                                 |     | 11 934          | 14 613          | 15 502          | 16 259               | 16 962          | 16 962             | -                 | 18 818                                              | 20 229              | 21 847              |
| Debt impairment                                             | 3   | 4 088           | 4 797           | 6 209           | 7 421                | 7 421           | 7 421              | -                 | 8 034                                               | 9 223               | 9 974               |
| Depreciation and asset impairment                           | 2   | 157 081         | 159 591         | 151 663         | 182 793              | 182 793         | 182 793            | -                 | 176 252                                             | 197 090             | 223 191             |
| Finance charges                                             |     | 14 162          | 14 585          | 12 170          | 27 221               | 27 221          | 27 221             | -                 | 28 081                                              | 35 264              | 43 115              |
| Bulk purchases                                              | 2   | 192 109         | 250 574         | 288 735         | 327 703              | 315 457         | 315 457            | -                 | 340 072                                             | 371 787             | 408 938             |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 18 979          | 17 106          | 22 696          | 32 211               | 33 784          | 33 784             | -                 | 38 561                                              | 41 283              | 44 358              |
| Transfers and grants                                        |     | 35 145          | 44 029          | 49 878          | 56 348               | 57 819          | 57 819             | -                 | 62 503                                              | 67 769              | 72 772              |
| Other expenditure                                           | 4,5 | 170 330         | 155 968         | 203 267         | 233 888              | 270 486         | 270 486            | -                 | 335 634                                             | 264 922             | 283 457             |
| Loss on disposal of PPE                                     |     | 1 640           | 14              | 9 735           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 831 397         | 913 604         | 1 048 926       | 1 210 473            | 1 242 801       | 1 242 801          | -                 | 1 352 386                                           | 1 378 009           | 1 507 636           |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              |     | 35 976          | 42 166          | 50 560          | 56 726               | 100 950         | 100 950            | -                 | 45 771                                              | 58 399              | 63 799              |
| Contributions recognised - capital                          | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | 13 809          | 37 936          | 27 295          | (32 273)             | -               | -                  | -                 | 49 908                                              | 4 130               | 8 414               |
|                                                             |     | (47 824)        | 69 824          | 34 165          | (44 884)             | 18 589          | 18 589             | -                 | 46 496                                              | 3 191               | (5 465)             |
| Surplus/(Deficit) after capital transfers and contributions |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|                                                             |     | (47 824)        | 69 824          | 34 165          | (44 884)             | 18 589          | 18 589             | -                 | 46 496                                              | 3 191               | (5 465)             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Mpumalanga: Emakhazeni(MP314) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 16 162          | 19 682          | 31 288          | 32 634               | 54 822          | 54 822             | -                 | 62 157                                              | 65 886              | 69 840              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 28 446          | 30 553          | 36 927          | 41 291               | 41 291          | 41 291             | -                 | 44 342                                              | 47 619              | 51 138              |
| Service charges - water revenue                             | 2   | 8 363           | 9 806           | 10 732          | 11 653               | 11 653          | 11 653             | -                 | 12 352                                              | 13 094              | 13 879              |
| Service charges - sanitation revenue                        | 2   | 5 585           | 6 495           | 7 255           | 7 805                | 7 805           | 7 805              | -                 | 8 273                                               | 8 770               | 9 296               |
| Service charges - refuse revenue                            | 2   | 5 322           | 6 783           | 7 332           | 8 007                | 8 007           | 8 007              | -                 | 8 487                                               | 8 996               | 9 536               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 471             | 770             | 529             | 574                  | 77              | 77                 | -                 | 444                                                 | 470                 | 499                 |
| Interest earned - external investments                      |     | 23              | 104             | 464             | 381                  | 212             | 212                | -                 | 216                                                 | 221                 | 225                 |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 3 651           | 5 142           | 5 483           | 601                  | 5 301           | 5 301              | -                 | 5 401                                               | 5 509               | 5 620               |
| Licences and permits                                        |     | 34              | 37              | 32              | 400                  | 50              | 50                 | -                 | 33                                                  | 34                  | 37                  |
| Agency services                                             |     | 2 254           | 2 406           | 2 568           | 1 109                | 2 234           | 2 234              | -                 | 2 384                                               | 2 432               | 2 480               |
| Transfers recognised - operational                          |     | 29 859          | 34 350          | 38 881          | 41 975               | 42 052          | 42 052             | -                 | 46 402                                              | 51 286              | 54 684              |
| Other own revenue                                           | 2   | 1 075           | 1 101           | 1 946           | 10 699               | 2 575           | 2 575              | -                 | 1 070                                               | 1 134               | 1 201               |
| Gains on disposal of PPE                                    |     | 2 452           | -               | -               | -                    | -               | -                  | -                 | 204                                                 | 208                 | 212                 |
| Total Revenue (excl. capital transfers and contributions)   |     | 103 698         | 117 230         | 143 435         | 157 128              | 176 078         | 176 078            | -                 | 191 766                                             | 205 659             | 218 646             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 52 825          | 49 965          | 58 653          | 70 713               | 68 574          | 68 574             | -                 | 78 916                                              | 83 999              | 89 582              |
| Remuneration of councillors                                 |     | 3 447           | 4 256           | 4 507           | 4 754                | 4 788           | 4 788              | -                 | 5 109                                               | 5 415               | 5 740               |
| Debt impairment                                             | 3   | 59 887          | 8 110           | (8 742)         | 8 670                | 8 670           | 8 670              | -                 | 9 190                                               | 9 742               | 10 326              |
| Depreciation and asset impairment                           | 2   | 2 750           | 48 037          | 45 060          | 49 980               | 49 980          | 49 980             | -                 | 50 980                                              | 51 999              | 53 039              |
| Finance charges                                             |     | 140             | 1 061           | 1 256           | -                    | -               | -                  | -                 | 1 537                                               | 1 629               | 1 727               |
| Bulk purchases                                              | 2   | 23 116          | 29 844          | 29 281          | 37 729               | 37 729          | 37 729             | -                 | 40 770                                              | 44 056              | 47 607              |
| Other Materials                                             | 8   | 6 567           | 5 706           | 6 454           | 9 224                | 8 844           | 8 844              | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 2 567           | 2 150           | 2 702           | 8 948                | 3 317           | 3 317              | -                 | 3 474                                               | 3 543               | 3 614               |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 24 096          | 32 610          | 49 137          | 42 082               | 54 045          | 54 045             | -                 | 43 349                                              | 42 535              | 43 065              |
| Loss on disposal of PPE                                     |     | 160             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 175 557         | 181 740         | 188 308         | 232 100              | 235 946         | 235 946            | -                 | 233 323                                             | 242 918             | 254 701             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 7 762           | 8 515           | 15 336          | 16 322               | 16 322          | 16 322             | -                 | 17 232                                              | 22 888              | 23 509              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | (1 343)         | (3 959)         | (22 852)        | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (65 441)        | (59 955)        | (52 389)        | (58 650)             | (43 546)        | (43 546)           | -                 | (24 325)                                            | (14 371)            | (12 545)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (65 441)        | (59 955)        | (52 389)        | (58 650)             | (43 546)        | (43 546)           | -                 | (24 325)                                            | (14 371)            | (12 545)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (65 441)        | (59 955)        | (52 389)        | (58 650)             | (43 546)        | (43 546)           | -                 | (24 325)                                            | (14 371)            | (12 545)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (65 441)        | (59 955)        | (52 389)        | (58 650)             | (43 546)        | (43 546)           | -                 | (24 325)                                            | (14 371)            | (12 545)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Mpumalanga: Thembisile Hani(MP315) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 3 395           | 6 535           | 4 792           | 6 268                | 6 268           | 6 268              | -                 | 6 657                                               | 7 049               | 7 437               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | 31 112          | 34 805          | 34 376          | 32 760               | 37 600          | 37 600             | -                 | 39 931                                              | 42 287              | 44 613              |
| Service charges - sanitation revenue                        | 2   | 564             | 631             | -               | 1 444                | -               | -                  | -                 | 1 533                                               | 1 624               | 1 713               |
| Service charges - refuse revenue                            | 2   | 3 549           | 3 971           | 1 329           | -                    | 1 724           | 1 724              | -                 | 3 186                                               | 3 374               | 3 560               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 353             | 335             | 121             | -                    | 74              | 74                 | -                 | 135                                                 | 143                 | 151                 |
| Interest earned - external investments                      |     | 13 448          | 5 512           | 4 456           | 3 500                | 11 390          | 11 390             | -                 | 500                                                 | 530                 | 559                 |
| Interest earned - outstanding debtors                       |     | -               | 3 370           | 12 234          | -                    | 20 000          | 20 000             | -                 | 21 240                                              | 22 493              | 23 730              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 72              | 45              | 113             | -                    | 120             | 120                | -                 | 477                                                 | 505                 | 533                 |
| Licences and permits                                        |     | 6 226           | 6 369           | 60              | -                    | 170             | 170                | -                 | 203                                                 | 215                 | 226                 |
| Agency services                                             |     | -               | -               | 2 171           | -                    | 5 400           | 5 400              | -                 | 5 800                                               | 6 142               | 6 480               |
| Transfers recognised - operational                          |     | 242 310         | 312 614         | 226 477         | 247 590              | 247 540         | 247 540            | -                 | 280 980                                             | 310 827             | 323 057             |
| Other own revenue                                           | 2   | 4 134           | 7 344           | 86 887          | 50 080               | 4 547           | 4 547              | -                 | 2 298                                               | 2 434               | 2 568               |
| Gains on disposal of PPE                                    |     | -               | -               | 663             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 305 164         | 381 530         | 373 679         | 341 642              | 334 832         | 334 832            | -                 | 362 940                                             | 397 623             | 414 627             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 59 029          | 65 887          | 63 944          | 88 138               | 85 122          | 85 122             | -                 | 101 036                                             | 106 917             | 112 798             |
| Remuneration of councillors                                 |     | -               | -               | 15 885          | 15 967               | 17 952          | 17 952             | -                 | 19 092                                              | 20 218              | 21 330              |
| Debt impairment                                             | 3   | 37 661          | 44 651          | -               | -                    | -               | -                  | -                 | 55 997                                              | 59 301              | 62 563              |
| Depreciation and asset impairment                           | 2   | 61 117          | 64 066          | 149 019         | 13 000               | 163 921         | 163 921            | -                 | 174 084                                             | 184 355             | 194 495             |
| Finance charges                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 75 181          | 97 567          | -               | 87 000               | 98 000          | 98 000             | -                 | 100 000                                             | 105 900             | 111 725             |
| Other Materials                                             | 8   | 4 581           | 18 469          | -               | -                    | -               | -                  | -                 | 2 550                                               | 2 700               | 2 849               |
| Contracted services                                         |     | -               | -               | -               | -                    | 10 500          | 10 500             | -                 | 6 300                                               | 6 672               | 7 039               |
| Transfers and grants                                        |     | 810             | 1 740           | -               | -                    | -               | -                  | -                 | 20 101                                              | 21 287              | 22 457              |
| Other expenditure                                           | 4,5 | 76 998          | -               | 234 408         | 130 586              | 127 105         | 127 105            | -                 | 63 044                                              | 62 865              | 66 321              |
| Loss on disposal of PPE                                     |     | -               | 74 924          | 17 056          | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 315 377         | 367 304         | 480 312         | 334 691              | 502 600         | 502 600            | -                 | 542 204                                             | 570 215             | 601 576             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (10 213)        | 14 226          | (106 633)       | 6 950                | (167 768)       | (167 768)          | -                 | (179 264)                                           | (172 593)           | (186 950)           |
| Contributions recognised - capital                          |     | -               | -               | 137 122         | 109 275              | 112 114         | 112 114            | -                 | 110 820                                             | 120 322             | 125 885             |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (10 213)        | 14 226          | 30 490          | 116 225              | (55 654)        | (55 654)           | -                 | (68 444)                                            | (52 271)            | (61 065)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (10 213)        | 14 226          | 30 490          | 116 225              | (55 654)        | (55 654)           | -                 | (68 444)                                            | (52 271)            | (61 065)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (10 213)        | 14 226          | 30 490          | 116 225              | (55 654)        | (55 654)           | -                 | (68 444)                                            | (52 271)            | (61 065)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (10 213)        | 14 226          | 30 490          | 116 225              | (55 654)        | (55 654)           | -                 | (68 444)                                            | (52 271)            | (61 065)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Mpumalanga: Dr J.S. Moroka(MP316) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 2 010           | 3 555           | 5 559           | 6 099                | 6 099           | 6 099              | -                 | 6 862                                               | 7 299               | 7 787               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | 18 199          | 59 993          | 22 915          | 51 415               | 26 577          | 26 577             | -                 | 28 657                                              | 30 370              | 32 186              |
| Service charges - sanitation revenue                        | 2   | 108             | 8               | 3 007           | 2 050                | -               | -                  | -                 | 2 547                                               | 2 674               | 2 808               |
| Service charges - refuse revenue                            | 2   | 2 653           | 2 856           | 3 175           | 2 565                | 2 300           | 2 300              | -                 | 2 700                                               | 2 860               | 3 029               |
| Service charges - other                                     |     | -               | -               | -               | 210                  | 180             | 180                | -                 | 187                                                 | 199                 | 210                 |
| Rental of facilities and equipment                          |     | 1 190           | 1 557           | 1 918           | 210                  | 165             | 165                | -                 | 172                                                 | 183                 | 193                 |
| Interest earned - external investments                      |     | 11 579          | 10 206          | 8 814           | 12 400               | 10 400          | 10 400             | -                 | 14 161                                              | 14 996              | 15 881              |
| Interest earned - outstanding debtors                       |     | 7 850           | 12 180          | 13 217          | 9 000                | 9 000           | 9 000              | -                 | 9 450                                               | 10 008              | 10 598              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | 250                  | 250             | 250                | -                 | 196                                                 | 207                 | 220                 |
| Licences and permits                                        |     | 2 824           | 2 759           | 2 898           | 900                  | 2 404           | 2 404              | -                 | 2 652                                               | 3 848               | 4 075               |
| Agency services                                             |     | -               | -               | -               | 342                  | 340             | 340                | -                 | 982                                                 | -                   | -                   |
| Transfers recognised - operational                          |     | 282 325         | 274 095         | 341 101         | 273 625              | 273 625         | 273 625            | -                 | 296 776                                             | 333 966             | 331 686             |
| Other own revenue                                           | 2   | 6 302           | 25 806          | 20 521          | 11 989               | 4 500           | 4 500              | -                 | 2 456                                               | 2 601               | 2 755               |
| Gains on disposal of PPE                                    |     | 905             | 349             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 335 945         | 393 364         | 423 125         | 371 055              | 335 840         | 335 840            | -                 | 367 798                                             | 409 211             | 411 429             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 79 183          | 83 649          | 104 523         | 107 851              | 123 190         | 123 190            | -                 | 138 682                                             | 165 114             | 176 342             |
| Remuneration of councillors                                 |     | 14 502          | 14 651          | 16 394          | 15 604               | 16 094          | 16 094             | -                 | 18 583                                              | 18 048              | 19 275              |
| Debt impairment                                             | 3   | 19 123          | 43 098          | 20 982          | 34 000               | 34 000          | 34 000             | -                 | 35 700                                              | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 38 582          | -               | 113 580         | -                    | 140 000         | 140 000            | -                 | 140 000                                             | -                   | -                   |
| Finance charges                                             |     | -               | 915             | 326             | -                    | -               | -                  | -                 | 350                                                 | 370                 | 390                 |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | 91 619          | 24 124          | 21 325               | 24 800          | 24 800             | -                 | 36 276                                              | 38 743              | 41 377              |
| Contracted services                                         |     | -               | -               | -               | 13 340               | 7 500           | 7 500              | -                 | 24 220                                              | 25 739              | 27 288              |
| Transfers and grants                                        |     | -               | -               | -               | 45 473               | -               | -                  | -                 | 5 465                                               | 5 837               | 6 234               |
| Other expenditure                                           | 4,5 | 81 848          | -               | 144 053         | 94 989               | 208 555         | 208 555            | -                 | 123 267                                             | 133 096             | 142 353             |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 233 238         | 233 932         | 423 982         | 332 583              | 554 139         | 554 139            | -                 | 522 543                                             | 386 947             | 413 259             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 102 707         | 159 432         | (857)           | 38 472               | (218 299)       | (218 299)          | -                 | (154 745)                                           | 22 264              | (1 831)             |
| Contributions recognised - capital                          |     | -               | -               | -               | 110 100              | 156 900         | 156 900            | -                 | 111 849                                             | 122 854             | 131 214             |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | 102 707         | 159 432         | (857)           | 148 572              | (61 399)        | (61 399)           | -                 | (42 895)                                            | 145 118             | 129 384             |
| Surplus/(Deficit) after capital transfers and contributions |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 102 707         | 159 432         | (857)           | 148 572              | (61 399)        | (61 399)           | -                 | (42 895)                                            | 145 118             | 129 384             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 102 707         | 159 432         | (857)           | 148 572              | (61 399)        | (61 399)           | -                 | (42 895)                                            | 145 118             | 129 384             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 102 707         | 159 432         | (857)           | 148 572              | (61 399)        | (61 399)           | -                 | (42 895)                                            | 145 118             | 129 384             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Mpumalanga: Nkangala(DC31) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 264             | 256             | 130             | 100                  | 79              | 79                 | -                 | 110                                                 | 134                 | 143                 |
| Interest earned - external investments                      |     | 31 136          | 30 257          | 29 656          | 18 060               | 18 560          | 18 560             | -                 | 17 435                                              | 15 757              | 16 781              |
| Interest earned - outstanding debtors                       |     | 41              | 21              | 1               | 5                    | -               | -                  | -                 | 5                                                   | 6                   | 6                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 284 772         | 294 912         | 303 181         | 313 592              | 314 652         | 314 652            | -                 | 324 272                                             | 330 498             | 338 157             |
| Other own revenue                                           | 2   | 5 920           | 4 707           | 4 588           | 1 866                | 2 351           | 2 351              | -                 | 1 885                                               | 1 943               | 2 069               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 322 133         | 330 153         | 337 556         | 333 623              | 335 642         | 335 642            | -                 | 343 707                                             | 348 337             | 357 155             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 35 556          | 38 325          | 59 753          | 121 101              | 102 184         | 102 184            | -                 | 117 699                                             | 118 630             | 126 212             |
| Remuneration of councillors                                 |     | 8 589           | 10 255          | 10 885          | 14 579               | 11 675          | 11 675             | -                 | 16 826                                              | 17 893              | 19 027              |
| Debt impairment                                             | 3   | 6               | 18              | -               | 20                   | 20              | 20                 | -                 | 15                                                  | 16                  | 17                  |
| Depreciation and asset impairment                           | 2   | 6 619           | 7 347           | 8 220           | 6 861                | 10 167          | 10 167             | -                 | 9 572                                               | 8 897               | 7 794               |
| Finance charges                                             |     | 6 632           | 5 973           | 5 295           | 5 778                | 5 778           | 5 778              | -                 | 4 400                                               | 3 664               | 2 867               |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | 151             | 209             | 245             | 709                  | 895             | 895                | -                 | 804                                                 | 720                 | 652                 |
| Contracted services                                         |     | -               | -               | 4 212           | 10 899               | 10 762          | 10 762             | -                 | 15 015                                              | 13 503              | 14 664              |
| Transfers and grants                                        |     | 175 775         | 248 857         | 227 544         | 439 454              | 316 768         | 316 768            | -                 | 245 809                                             | 103 835             | 99 095              |
| Other expenditure                                           | 4,5 | 15 897          | 25 053          | 51 448          | 134 069              | 141 417         | 141 417            | -                 | 78 250                                              | 78 255              | 81 311              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 249 225         | 336 037         | 367 602         | 733 471              | 599 667         | 599 667            | -                 | 488 390                                             | 345 413             | 351 639             |
| Surplus/(Deficit)                                           |     | 72 908          | (5 885)         | (30 046)        | (399 847)            | (264 025)       | (264 025)          | -                 | (144 683)                                           | 2 924               | 5 516               |
| Transfers recognised - capital                              | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 72 908          | (5 885)         | (30 046)        | (399 847)            | (264 025)       | (264 025)          | -                 | (144 683)                                           | 2 924               | 5 516               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 72 908          | (5 885)         | (30 046)        | (399 847)            | (264 025)       | (264 025)          | -                 | (144 683)                                           | 2 924               | 5 516               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 72 908          | (5 885)         | (30 046)        | (399 847)            | (264 025)       | (264 025)          | -                 | (144 683)                                           | 2 924               | 5 516               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 72 908          | (5 885)         | (30 046)        | (399 847)            | (264 025)       | (264 025)          | -                 | (144 683)                                           | 2 924               | 5 516               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Mpumalanga: Thaba Chweu(MP321) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 32 762          | 34 817          | 30 293          | 34 927               | 30 364          | 30 364             | -                 | 60 329                                              | 63 652              | 67 157              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | 120 155              | 119 802         | 119 802            | -                 | 144 700                                             | 154 954             | 166 069             |
| Service charges - water revenue                             | 2   | -               | -               | -               | 16 693               | 30 828          | 30 828             | -                 | 25 709                                              | 27 680              | 29 802              |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | 9 656                | 11 331          | 11 331             | -                 | 10 079                                              | 10 785              | 11 541              |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | 10 084               | 12 858          | 12 858             | -                 | 11 562                                              | 13 350              | 14 280              |
| Service charges - other                                     |     | 110 900         | 114 598         | 138 972         | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 591             | 567             | 490             | 150                  | 2 543           | 2 543              | -                 | 1 806                                               | 1 928               | 2 060               |
| Interest earned - external investments                      |     | 39              | -               | 3 273           | -                    | 195             | 195                | -                 | 1 500                                               | 1 643               | 1 799               |
| Interest earned - outstanding debtors                       |     | 442             | 6 238           | -               | 3 892                | 7 068           | 7 068              | -                 | 5 198                                               | 5 484               | 5 785               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 1 599           | 901             | 1 097           | 1 648                | 1 742           | 1 742              | -                 | 1 495                                               | 1 596               | 1 704               |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | 3 808           | 7 414           | 9 125           | 6 000                | 23 244          | 23 244             | -                 | 23 451                                              | 25 679              | 28 118              |
| Transfers recognised - operational                          |     | 81 088          | 95 161          | 116 991         | 89 538               | 83 683          | 83 683             | -                 | 94 676                                              | 106 971             | 116 958             |
| Other own revenue                                           | 2   | 3 477           | 12 462          | 2 581           | 1 816                | 1 561           | 1 561              | -                 | 1 852                                               | 1 971               | 2 097               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | 48              | 48                 | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 234 706         | 272 157         | 302 822         | 294 560              | 325 268         | 325 268            | -                 | 382 358                                             | 415 692             | 447 369             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 70 294          | 85 973          | 97 476          | 103 283              | 98 720          | 98 720             | -                 | 101 342                                             | 107 606             | 114 664             |
| Remuneration of councillors                                 |     | 4 540           | 7 262           | 7 176           | 8 204                | 7 661           | 7 661              | -                 | 8 167                                               | 8 689               | 9 245               |
| Debt impairment                                             | 3   | -               | -               | -               | 3 095                | 12 932          | 12 932             | -                 | 2 000                                               | 2 128               | 2 264               |
| Depreciation and asset impairment                           | 2   | -               | 53 606          | 44 187          | 18 237               | 44 187          | 44 187             | -                 | 44 187                                              | 47 015              | 50 024              |
| Finance charges                                             |     | 1 431           | 1 564           | 12 129          | 2 640                | 1 564           | 1 564              | -                 | 600                                                 | 300                 | 50                  |
| Bulk purchases                                              | 2   | 79 265          | 120 711         | 109 215         | 100 938              | 236 000         | 236 000            | -                 | 172 896                                             | 186 831             | 201 890             |
| Other Materials                                             | 8   | -               | -               | -               | 9 968                | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 9 563           | 30 766          | 56 549          | 32 770               | 32 602          | 32 602             | -                 | 47 293                                              | 49 570              | 51 795              |
| Transfers and grants                                        |     | 16 798          | 32 588          | 14 759          | -                    | 5 590           | 5 590              | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 67 525          | 42 846          | 74 743          | 29 599               | 76 184          | 76 184             | -                 | 51 307                                              | 52 590              | 54 580              |
| Loss on disposal of PPE                                     |     | -               | -               | 9 216           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 249 417         | 375 315         | 425 450         | 308 733              | 515 440         | 515 440            | -                 | 427 791                                             | 454 729             | 484 513             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (14 711)        | (103 158)       | (122 628)       | (14 172)             | (190 172)       | (190 172)          | -                 | (45 432)                                            | (39 036)            | (37 145)            |
| Contributions recognised - capital                          |     | -               | -               | -               | 53 390               | 53 390          | 53 390             | -                 | 46 004                                              | 53 877              | 59 421              |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (14 711)        | (103 158)       | (122 628)       | 39 218               | (136 782)       | (136 782)          | -                 | 572                                                 | 14 841              | 22 276              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (14 711)        | (103 158)       | (122 628)       | 39 218               | (136 782)       | (136 782)          | -                 | 572                                                 | 14 841              | 22 276              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (14 711)        | (103 158)       | (122 628)       | 39 218               | (136 782)       | (136 782)          | -                 | 572                                                 | 14 841              | 22 276              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (14 711)        | (103 158)       | (122 628)       | 39 218               | (136 782)       | (136 782)          | -                 | 572                                                 | 14 841              | 22 276              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Mpumalanga: Mbombela(MP322) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 197 865         | 245 816         | 274 317         | 313 814              | 304 919         | 304 919            | -                 | 324 308                                             | 349 919             | 381 164             |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 400 935         | 493 156         | 543 808         | 645 869              | 625 001         | 625 001            | -                 | 681 348                                             | 740 564             | 807 047             |
| Service charges - water revenue                             | 2   | 25 647          | 25 453          | 25 335          | 31 792               | 29 984          | 29 984             | -                 | 30 074                                              | 32 865              | 36 017              |
| Service charges - sanitation revenue                        | 2   | 12 644          | 14 827          | 15 134          | 17 494               | 17 982          | 17 982             | -                 | 19 653                                              | 21 446              | 23 581              |
| Service charges - refuse revenue                            | 2   | 45 782          | 52 745          | 59 029          | 66 203               | 65 798          | 65 798             | -                 | 69 158                                              | 76 352              | 84 904              |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 26 496          | 16 431          | 18 218          | 22 523               | 18 532          | 18 532             | -                 | 18 849                                              | 21 111              | 23 645              |
| Interest earned - external investments                      |     | 7 729           | -               | -               | 5 780                | 3 956           | 3 956              | -                 | 6 226                                               | 6 973               | 7 810               |
| Interest earned - outstanding debtors                       |     | 18 625          | 22 059          | 25 058          | 24 525               | 20 458          | 20 458             | -                 | 27 716                                              | 31 042              | 34 767              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 3 079           | 2 982           | 3 748           | 3 582                | 3 199           | 3 199              | -                 | 4 012                                               | 4 493               | 5 032               |
| Licences and permits                                        |     | 6               | 7               | 21              | 44                   | 4               | 4                  | -                 | 50                                                  | 56                  | 62                  |
| Agency services                                             |     | 20 663          | 22 676          | 24 835          | 106 653              | 112 731         | 112 731            | -                 | 119 452                                             | 133 786             | 149 840             |
| Transfers recognised - operational                          |     | 320 683         | 375 143         | 382 171         | 346 325              | 417 460         | 417 460            | -                 | 397 237                                             | 462 775             | 505 656             |
| Other own revenue                                           | 2   | 42 223          | 61 592          | 137 889         | 23 347               | 23 179          | 23 179             | -                 | 26 149                                              | 29 287              | 32 801              |
| Gains on disposal of PPE                                    |     | 5 126           | 315             | 315             | 3 500                | 6 551           | 6 551              | -                 | 3 920                                               | 4 390               | 4 917               |
| Total Revenue (excl. capital transfers and contributions)   |     | 1 127 503       | 1 333 202       | 1 509 879       | 1 611 452            | 1 649 752       | 1 649 752          | -                 | 1 728 151                                           | 1 915 059           | 2 097 245           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 368 952         | 389 231         | 418 295         | 450 543              | 433 649         | 433 649            | -                 | 483 443                                             | 523 403             | 566 145             |
| Remuneration of councillors                                 |     | 16 952          | 19 302          | 20 925          | 22 082               | 26 282          | 26 282             | -                 | 27 724                                              | 29 360              | 30 974              |
| Debt impairment                                             | 3   | 8 993           | 49 013          | 70 537          | 75 262               | 93 932          | 93 932             | -                 | 101 209                                             | 97 692              | 106 617             |
| Depreciation and asset impairment                           | 2   | 283 437         | 291 288         | 241 288         | 282 004              | 228 668         | 228 668            | -                 | 234 411                                             | 246 132             | 258 438             |
| Finance charges                                             |     | 35 869          | 42 703          | 48 399          | 41 602               | 25 798          | 25 798             | -                 | 51 682                                              | 51 968              | 49 889              |
| Bulk purchases                                              | 2   | 300 328         | 369 832         | 419 534         | 402 743              | 409 223         | 409 223            | -                 | 446 195                                             | 482 159             | 521 021             |
| Other Materials                                             | 8   | -               | -               | -               | 37 738               | 45 291          | 45 291             | -                 | 43 035                                              | 46 624              | 50 326              |
| Contracted services                                         |     | 173 854         | 168 686         | 179 244         | 290 835              | 288 214         | 288 214            | -                 | 218 204                                             | 232 930             | 234 524             |
| Transfers and grants                                        |     | 271             | 271             | 282             | 25 601               | 21 162          | 21 162             | -                 | 138 363                                             | 148 855             | 159 548             |
| Other expenditure                                           | 4,5 | 273 033         | 342 728         | 370 477         | 221 209              | 205 254         | 205 254            | -                 | 174 187                                             | 183 139             | 204 575             |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 1 461 688       | 1 673 055       | 1 768 981       | 1 849 620            | 1 777 472       | 1 777 472          | -                 | 1 918 454                                           | 2 042 260           | 2 182 058           |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (334 185)       | (339 853)       | (259 103)       | (238 168)            | (127 720)       | (127 720)          | -                 | (190 302)                                           | (127 201)           | (84 814)            |
| Contributions recognised - capital                          |     | 122 033         | 89 511          | 168 277         | 394 816              | 444 898         | 444 898            | -                 | 511 234                                             | 463 703             | 538 402             |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (212 152)       | (250 342)       | (90 825)        | 156 648              | 317 178         | 317 178            | -                 | 320 932                                             | 336 502             | 453 588             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (212 152)       | (250 342)       | (90 825)        | 156 648              | 317 178         | 317 178            | -                 | 320 932                                             | 336 502             | 453 588             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (212 152)       | (250 342)       | (90 825)        | 156 648              | 317 178         | 317 178            | -                 | 320 932                                             | 336 502             | 453 588             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (212 152)       | (250 342)       | (90 825)        | 156 648              | 317 178         | 317 178            | -                 | 320 932                                             | 336 502             | 453 588             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Mpumalanga: Umjindi(MP323) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 15 838          | 17 685          | 20 574          | 23 569               | 17 709          | 17 709             | -                 | 17 362                                              | 16 361              | 17 506              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 54 692          | 56 880          | 62 621          | 72 495               | 74 911          | 74 911             | -                 | 78 772                                              | 83 892              | 89 765              |
| Service charges - water revenue                             | 2   | 16 087          | 19 664          | 21 296          | 33 931               | 33 931          | 33 931             | -                 | 29 931                                              | 31 877              | 34 108              |
| Service charges - sanitation revenue                        | 2   | 5 422           | 5 219           | 5 371           | 5 871                | 5 871           | 5 871              | -                 | 5 973                                               | 6 361               | 6 806               |
| Service charges - refuse revenue                            | 2   | 6 157           | 8 640           | 10 658          | 10 525               | 10 525          | 10 525             | -                 | 12 397                                              | 13 203              | 14 127              |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 664             | 481             | 698             | 1 479                | 1 030           | 1 030              | -                 | 1 092                                               | 1 163               | 1 818               |
| Interest earned - external investments                      |     | 634             | 562             | 561             | 500                  | 302             | 302                | -                 | 350                                                 | 373                 | 399                 |
| Interest earned - outstanding debtors                       |     | 3 075           | 2 638           | 4 682           | 2 500                | 2 500           | 2 500              | -                 | 2 000                                               | 2 130               | 2 279               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 228             | 74              | 240             | 302                  | 233             | 233                | -                 | 253                                                 | 269                 | 288                 |
| Licences and permits                                        |     | 2 366           | 2 437           | 2 644           | 19                   | 12              | 12                 | -                 | 13                                                  | 13                  | 14                  |
| Agency services                                             |     | -               | -               | -               | 2 900                | 2 659           | 2 659              | -                 | 2 818                                               | 3 001               | 3 211               |
| Transfers recognised - operational                          |     | 64 692          | 51 377          | 47 165          | 50 003               | 53 530          | 53 530             | -                 | 64 208                                              | 69 804              | 74 604              |
| Other own revenue                                           | 2   | 11 862          | 12 905          | 6 516           | 10 239               | 5 967           | 5 967              | -                 | 5 819                                               | 7 813               | 8 243               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | 489             | 489                | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 181 717         | 178 561         | 183 026         | 214 333              | 209 669         | 209 669            | -                 | 220 988                                             | 236 260             | 253 169             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 50 315          | 56 570          | 63 741          | 74 343               | 78 289          | 78 289             | -                 | 85 779                                              | 91 355              | 97 749              |
| Remuneration of councillors                                 |     | 4 051           | 4 605           | 4 910           | 5 651                | 6 667           | 6 667              | -                 | 7 040                                               | 7 498               | 8 023               |
| Debt impairment                                             | 3   | -               | 7 005           | 14 908          | 15 599               | 15 372          | 15 372             | -                 | 15 372                                              | 16 371              | 17 517              |
| Depreciation and asset impairment                           | 2   | 24 936          | 24 756          | 25 431          | 25 000               | 25 000          | 25 000             | -                 | 23 000                                              | 24 495              | 26 210              |
| Finance charges                                             |     | 2 755           | 875             | 763             | 807                  | 1 785           | 1 785              | -                 | 1 785                                               | 1 901               | 2 034               |
| Bulk purchases                                              | 2   | 39 780          | 51 179          | 57 169          | 72 692               | 62 535          | 62 535             | -                 | 62 535                                              | 66 600              | 71 262              |
| Other Materials                                             | 8   | 4 574           | -               | 2 891           | -                    | 4 721           | 4 721              | -                 | 4 171                                               | 4 442               | 4 753               |
| Contracted services                                         |     | -               | -               | -               | 12 667               | 11 849          | 11 849             | -                 | 11 848                                              | 12 618              | 13 501              |
| Transfers and grants                                        |     | 90              | -               | -               | 4 451                | 4 451           | 4 451              | -                 | 8 294                                               | 8 102               | 8 669               |
| Other expenditure                                           | 4,5 | 2 869           | 62 007          | 84 183          | 44 976               | 41 470          | 41 470             | -                 | 34 863                                              | 34 404              | 15 875              |
| Loss on disposal of PPE                                     |     | 90              | 1 253           | 27 895          | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 129 461         | 208 251         | 281 892         | 256 185              | 252 139         | 252 139            | -                 | 254 687                                             | 267 785             | 265 592             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | 42 829          | 33 131          | 63 753               | 63 753          | 63 753             | -                 | 54 800                                              | 151 262             | 159 220             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | 52 256          | 13 139          | (65 735)        | 21 901               | 21 283          | 21 283             | -                 | 21 101                                              | 119 736             | 146 796             |
| Surplus/(Deficit) after capital transfers and contributions |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 52 256          | 13 139          | (65 735)        | 21 901               | 21 283          | 21 283             | -                 | 21 101                                              | 119 736             | 146 796             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 52 256          | 13 139          | (65 735)        | 21 901               | 21 283          | 21 283             | -                 | 21 101                                              | 119 736             | 146 796             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 52 256          | 13 139          | (65 735)        | 21 901               | 21 283          | 21 283             | -                 | 21 101                                              | 119 736             | 146 796             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Nkomazi(MP324) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 29 015          | 36 458          | -               | 56 328               | 56 328          | 56 328             | -                 | 81 773                                              | 86 680              | 91 880              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 32 895          | 43 327          | -               | 54 438               | 54 438          | 54 438             | -                 | 68 342                                              | 73 393              | 78 817              |
| Service charges - water revenue                             | 2   | 16 242          | 7 540           | -               | 15 581               | 15 581          | 15 581             | -                 | 19 360                                              | 21 245              | 23 319              |
| Service charges - sanitation revenue                        | 2   | 5 259           | 2 754           | -               | 3 273                | 3 273           | 3 273              | -                 | 3 961                                               | 4 357               | 4 793               |
| Service charges - refuse revenue                            | 2   | 948             | 3 507           | -               | 4 890                | 4 890           | 4 890              | -                 | 5 917                                               | 6 508               | 7 159               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 3 420           | 2 518           | -               | 2 659                | 2 659           | 2 659              | -                 | 4 574                                               | 5 031               | 5 534               |
| Interest earned - external investments                      |     | 4 532           | 2 309           | -               | 2 200                | 2 200           | 2 200              | -                 | 2 662                                               | 2 928               | 3 221               |
| Interest earned - outstanding debtors                       |     | -               | 2 171           | -               | 1 650                | 1 650           | 1 650              | -                 | 5 463                                               | 6 010               | 6 611               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | 604             | -               | 550                  | 550             | 550                | -                 | 666                                                 | 732                 | 805                 |
| Licences and permits                                        |     | 7 071           | -               | -               | 24                   | 24              | 24                 | -                 | 29                                                  | 32                  | 35                  |
| Agency services                                             |     | -               | 7 871           | -               | 25 966               | 25 966          | 25 966             | -                 | 13 334                                              | 14 667              | 16 134              |
| Transfers recognised - operational                          |     | 213 258         | 245 240         | -               | 311 164              | 311 164         | 311 164            | -                 | 364 477                                             | 444 971             | 472 826             |
| Other own revenue                                           | 2   | 5 809           | 5 245           | -               | 5 192                | 5 192           | 5 192              | -                 | 7 113                                               | 7 824               | 8 606               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 318 449         | 359 544         | -               | 483 916              | 483 916         | 483 916            | -                 | 577 671                                             | 674 378             | 719 741             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 162 841         | 180 220         | -               | 210 919              | 210 919         | 210 919            | -                 | 226 292                                             | 233 638             | 246 254             |
| Remuneration of councillors                                 |     | 14 107          | 12 787          | -               | 18 098               | 18 098          | 18 098             | -                 | 19 121                                              | 20 249              | 21 363              |
| Debt impairment                                             | 3   | -               | 7 691           | -               | 16 141               | 16 141          | 16 141             | -                 | 17 045                                              | 17 966              | 18 936              |
| Depreciation and asset impairment                           | 2   | 39 583          | 59 976          | -               | 69 168               | 69 168          | 69 168             | -                 | 64 397                                              | 67 874              | 71 540              |
| Finance charges                                             |     | 3 109           | 2 372           | -               | 731                  | 731             | 731                | -                 | 930                                                 | 981                 | 1 034               |
| Bulk purchases                                              | 2   | 43 229          | 52 804          | -               | 66 233               | 66 233          | 66 233             | -                 | 71 543                                              | 77 276              | 83 470              |
| Other Materials                                             | 8   | 134             | 736             | -               | 1 319                | 1 319           | 1 319              | -                 | 1 653                                               | 1 113               | 1 173               |
| Contracted services                                         |     | 4 219           | 1 935           | -               | 17 505               | 17 505          | 17 505             | -                 | 18 653                                              | 19 660              | 20 722              |
| Transfers and grants                                        |     | -               | -               | -               | 200                  | 200             | 200                | -                 | 211                                                 | 223                 | 235                 |
| Other expenditure                                           | 4,5 | 136 570         | 141 325         | -               | 152 454              | 152 454         | 152 454            | -                 | 161 638                                             | 165 642             | 169 977             |
| Loss on disposal of PPE                                     |     | -               | 1 129           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 403 792         | 460 975         | -               | 552 768              | 552 768         | 552 768            | -                 | 581 483                                             | 604 622             | 634 702             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (85 343)        | (101 431)       | -               | (68 853)             | (68 853)        | (68 853)           | -                 | (3 811)                                             | 69 757              | 85 039              |
| Contributions recognised - capital                          |     | -               | -               | -               | 212 935              | 212 935         | 212 935            | -                 | 219 382                                             | 241 346             | 257 595             |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | (85 343)        | (101 431)       | -               | 144 083              | 144 083         | 144 083            | -                 | 215 570                                             | 311 103             | 342 634             |
| Surplus/(Deficit) after capital transfers and contributions |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (85 343)        | (101 431)       | -               | 144 083              | 144 083         | 144 083            | -                 | 215 570                                             | 311 103             | 342 634             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (85 343)        | (101 431)       | -               | 144 083              | 144 083         | 144 083            | -                 | 215 570                                             | 311 103             | 342 634             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (85 343)        | (101 431)       | -               | 144 083              | 144 083         | 144 083            | -                 | 215 570                                             | 311 103             | 342 634             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Mpumalanga: Bushbuckridge(MP325) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 258 400         | 252 816         | 237 921         | 87 844               | 87 844          | 87 844             | -                 | 92 591                                              | 98 146              | 104 035             |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | 15 722          | 22 197          | 21 680          | 32 902               | 32 902          | 32 902             | -                 | 37 858                                              | 42 401              | 47 489              |
| Service charges - sanitation revenue                        | 2   | 2 640           | 2 626           | 2 547           | 2 340                | 2 340           | 2 340              | -                 | 2 620                                               | 2 778               | 2 944               |
| Service charges - refuse revenue                            | 2   | 3 103           | 3 441           | 4 488           | 5 215                | 5 215           | 5 215              | -                 | 5 824                                               | 6 173               | 673                 |
| Service charges - other                                     |     | 2 848           | 3 133           | 3 333           | 3 500                | 3 500           | 3 500              | -                 | 3 710                                               | 3 933               | 4 169               |
| Rental of facilities and equipment                          |     | 329             | 939             | 433             | 552                  | 552             | 552                | -                 | 831                                                 | 881                 | 934                 |
| Interest earned - external investments                      |     | 2 251           | 1 437           | 3 667           | 1 900                | 1 900           | 1 900              | -                 | 4 700                                               | 5 200               | 5 317               |
| Interest earned - outstanding debtors                       |     | 7 412           | 26 937          | 17 968          | 5 200                | 5 200           | 5 200              | -                 | 18 000                                              | 18 700              | 19 000              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 470             | 1 419           | 1 925           | 1 003                | 1 003           | 1 003              | -                 | 1 063                                               | 1 127               | 1 195               |
| Licences and permits                                        |     | -               | -               | 62              | 925                  | 925             | 925                | -                 | 15 317                                              | 16 236              | 17 210              |
| Agency services                                             |     | 13 004          | 9 888           | 11 741          | 12 815               | 12 815          | 12 815             | -                 | 8 268                                               | 8 764               | 9 290               |
| Transfers recognised - operational                          |     | 373 000         | 388 383         | 451 119         | 522 525              | 522 525         | 522 525            | -                 | 557 367                                             | 658 500             | 706 884             |
| Other own revenue                                           | 2   | 3 313           | 4 320           | 2 355           | 4 064                | 4 064           | 4 064              | -                 | 4 250                                               | 4 520               | 4 808               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | 300                  | 300             | 300                | -                 | 400                                                 | 500                 | 600                 |
| Total Revenue (excl. capital transfers and contributions)   |     | 682 492         | 717 536         | 759 239         | 681 085              | 681 085         | 681 085            | -                 | 752 799                                             | 867 859             | 924 548             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 177 493         | 187 625         | 199 878         | 203 800              | 203 800         | 203 800            | -                 | 216 774                                             | 231 964             | 248 211             |
| Remuneration of councillors                                 |     | 17 711          | 19 661          | 22 297          | 23 320               | 23 320          | 23 320             | -                 | 25 088                                              | 27 095              | 29 262              |
| Debt impairment                                             | 3   | 23 877          | 210 264         | 131 113         | 92 000               | 92 000          | 92 000             | -                 | 101 000                                             | 107 060             | 113 484             |
| Depreciation and asset impairment                           | 2   | 49 871          | 57 092          | 52 276          | -                    | -               | -                  | -                 | 41 150                                              | 44 442              | 47 997              |
| Finance charges                                             |     | 212             | 372             | 266             | -                    | -               | -                  | -                 | 525                                                 | 556                 | 590                 |
| Bulk purchases                                              | 2   | 93 140          | 101 086         | 123 289         | 95 000               | 95 000          | 95 000             | -                 | 124 200                                             | 134 136             | 144 867             |
| Other Materials                                             | 8   | 87 130          | 61 285          | 39 299          | -                    | -               | -                  | -                 | 56 432                                              | 59 358              | 82 527              |
| Contracted services                                         |     | 24 227          | 21 883          | 29 912          | 43 996               | 43 996          | 43 996             | -                 | 36 410                                              | 39 323              | 42 488              |
| Transfers and grants                                        |     | 28 691          | 18 938          | 47 638          | -                    | -               | -                  | -                 | 31 451                                              | 33 974              | 36 701              |
| Other expenditure                                           | 4,5 | 52 020          | 57 314          | 48 553          | 209 543              | 209 543         | 209 543            | -                 | 76 895                                              | 88 509              | 85 124              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 554 373         | 735 520         | 694 521         | 667 659              | 667 659         | 667 659            | -                 | 709 925                                             | 766 417             | 831 251             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 158 789         | 160 337         | 337 060         | 317 793              | 317 793         | 317 793            | -                 | 396 231                                             | 531 707             | 558 831             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | 286 908         | 142 353         | 401 778         | 331 219              | 331 219         | 331 219            | -                 | 439 105                                             | 633 149             | 652 128             |
| Surplus/(Deficit) after capital transfers and contributions |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 286 908         | 142 353         | 401 778         | 331 219              | 331 219         | 331 219            | -                 | 439 105                                             | 633 149             | 652 128             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 286 908         | 142 353         | 401 778         | 331 219              | 331 219         | 331 219            | -                 | 439 105                                             | 633 149             | 652 128             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 286 908         | 142 353         | 401 778         | 331 219              | 331 219         | 331 219            | -                 | 439 105                                             | 633 149             | 652 128             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Mpumalanga: Ehlanzeni(DC32) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | 69 968          | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 2 483           | 72              | 73              | 212                  | 231             | 231                | -                 | 245                                                 | 260                 | 274                 |
| Interest earned - external investments                      |     | 7 147           | 1 346           | 2 008           | 1 584                | 2 584           | 2 584              | -                 | 2 800                                               | 2 965               | 3 128               |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | 66              | 75              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 166 260         | 211 962         | 206 099         | 190 617              | 190 617         | 190 617            | -                 | 202 112                                             | 220 029             | 225 892             |
| Other own revenue                                           | 2   | 11 010          | 509             | 1 370           | 1 588                | 3 590           | 3 590              | -                 | 3 050                                               | 2 793               | 4 053               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 256 934         | 213 964         | 209 550         | 194 001              | 197 022         | 197 022            | -                 | 208 207                                             | 226 047             | 233 347             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 61 258          | 65 123          | 69 351          | 76 367               | 78 150          | 78 150             | -                 | 88 453                                              | 93 403              | 98 540              |
| Remuneration of councillors                                 |     | 9 997           | 11 458          | 11 795          | 12 751               | 12 751          | 12 751             | -                 | 13 643                                              | 14 448              | 15 243              |
| Debt impairment                                             | 3   | 37 415          | 159             | 39 457          | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 18 227          | 16 636          | 10 035          | 19 558               | 19 558          | 19 558             | -                 | 15 000                                              | 15 885              | 16 759              |
| Finance charges                                             |     | 24 776          | 24 497          | 23 278          | 22 544               | -               | -                  | -                 | 22 412                                              | 22 412              | 22 412              |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | 175             | 95              | 41              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 3 865           | 4 548           | 2 049           | -                    | -               | -                  | -                 | 2 200                                               | 2 330               | 2 458               |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 53 896          | 83 998          | 73 851          | 56 839               | 87 226          | 87 226             | -                 | 60 897                                              | 64 229              | 66 735              |
| Loss on disposal of PPE                                     |     | 1 109           | 12 970          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 210 718         | 219 484         | 229 857         | 188 059              | 197 685         | 197 685            | -                 | 202 606                                             | 212 707             | 222 147             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | -               | -               | 36 210               | 26 710          | 26 710             | -                 | 53 180                                              | 53 193              | 77 197              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 46 216          | (5 520)         | (20 307)        | 42 152               | 26 047          | 26 047             | -                 | 58 782                                              | 66 533              | 88 397              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 46 216          | (5 520)         | (20 307)        | 42 152               | 26 047          | 26 047             | -                 | 58 782                                              | 66 533              | 88 397              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 46 216          | (5 520)         | (20 307)        | 42 152               | 26 047          | 26 047             | -                 | 58 782                                              | 66 533              | 88 397              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 46 216          | (5 520)         | (20 307)        | 42 152               | 26 047          | 26 047             | -                 | 58 782                                              | 66 533              | 88 397              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Joe Morolong(NC451) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| <b>Revenue By Source</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | 3 116           | 6 786           | 11 684               | 11 684          | 11 684             | -                 | 9 651                                               | 10 172              | 10 721              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | 7 467           | 5 177           | 6 751                | 6 751           | 6 751              | -                 | 7 249                                               | 7 785               | 8 360               |
| Service charges - water revenue                             | 2   | -               | 6 295           | 10 253          | 5 783                | 5 783           | 5 783              | -                 | 6 419                                               | 7 125               | 7 909               |
| Service charges - sanitation revenue                        | 2   | -               | (1 844)         | 1 141           | 839                  | 1 424           | 1 424              | -                 | 1 510                                               | 1 591               | 1 677               |
| Service charges - refuse revenue                            | 2   | -               | 729             | 652             | 571                  | 863             | 863                | -                 | 915                                                 | 964                 | 1 016               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | -               | 37              | 171             | 66                   | 258             | 258                | -                 | 95                                                  | 98                  | 101                 |
| Interest earned - external investments                      |     | 893             | 1 303           | 3 508           | -                    | 450             | 450                | -                 | -                                                   | -                   | -                   |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | 50                                                  | 53                  | 56                  |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 37 911          | 62 589          | 77 609          | 94 721               | 99 530          | 99 530             | -                 | 111 580                                             | 137 022             | 140 449             |
| Other own revenue                                           | 2   | 377             | 23 451          | 3 084           | 920                  | 921             | 921                | -                 | 694                                                 | 885                 | 902                 |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 39 180          | 103 145         | 108 381         | 121 334              | 127 663         | 127 663            | -                 | 138 163                                             | 165 696             | 171 192             |
| <b>Expenditure By Type</b>                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 22 897          | 36 563          | 27 633          | 35 713               | 34 457          | 34 457             | -                 | 45 227                                              | 48 655              | 52 339              |
| Remuneration of councillors                                 |     | 4 834           | 9 284           | 6 718           | 7 438                | 6 366           | 6 366              | -                 | 8 226                                               | 8 670               | 9 138               |
| Debt impairment                                             | 3   | -               | 56 089          | 32 578          | 170                  | 170             | 170                | -                 | 1 213                                               | 1 279               | 1 348               |
| Depreciation and asset impairment                           | 2   | 67 924          | 67 954          | 26 169          | 5 615                | 3 000           | 3 000              | -                 | 9 826                                               | 10 983              | 11 521              |
| Finance charges                                             |     | 467             | 2 402           | 96              | 900                  | 839             | 839                | -                 | 884                                                 | 890                 | 895                 |
| Bulk purchases                                              | 2   | -               | 6 306           | 8 926           | 11 006               | 10 306          | 10 306             | -                 | 11 169                                              | 12 066              | 13 035              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | 6 106                | 11 100          | 11 100             | -                 | 4 636                                               | 5 904               | 6 282               |
| Transfers and grants                                        |     | 31 235          | 66 067          | 107 880         | -                    | -               | -                  | -                 | 2 021                                               | 2 130               | 2 245               |
| Other expenditure                                           | 4,5 | 24 517          | 43 784          | 57 575          | 32 750               | 49 018          | 49 018             | -                 | 26 071                                              | 37 444              | 39 042              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 151 874         | 288 449         | 267 575         | 99 699               | 115 255         | 115 255            | -                 | 109 273                                             | 128 021             | 135 845             |
| <b>Surplus/(Deficit)</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 60 318          | 65 513          | 120 974         | 60 224               | 98 498          | 98 498             | -                 | 104 205                                             | 116 398             | 131 979             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | 8 579           | 8 579              | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (52 375)        | (119 791)       | (38 219)        | 81 859               | 119 485         | 119 485            | -                 | 133 095                                             | 154 073             | 167 325             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (52 375)        | (119 791)       | (38 219)        | 81 859               | 119 485         | 119 485            | -                 | 133 095                                             | 154 073             | 167 325             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (52 375)        | (119 791)       | (38 219)        | 81 859               | 119 485         | 119 485            | -                 | 133 095                                             | 154 073             | 167 325             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (52 375)        | (119 791)       | (38 219)        | 81 859               | 119 485         | 119 485            | -                 | 133 095                                             | 154 073             | 167 325             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Ga-Segonyana(NC452) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 13 031          | 14 823          | 16 889          | 27 018               | 27 018          | 27 018             | -                 | 33 537                                              | 35 348              | 37 256              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 44 407          | 58 190          | 65 868          | 48 551               | 48 551          | 48 551             | -                 | 82 144                                              | 86 579              | 91 255              |
| Service charges - water revenue                             | 2   | 7 365           | 9 104           | 13 788          | 18 446               | 18 446          | 18 446             | -                 | 21 941                                              | 23 126              | 24 374              |
| Service charges - sanitation revenue                        | 2   | 7 552           | 8 798           | 8 743           | 9 501                | 9 501           | 9 501              | -                 | 10 166                                              | 10 715              | 11 294              |
| Service charges - refuse revenue                            | 2   | 4 899           | 4 967           | 5 936           | 7 373                | 7 373           | 7 373              | -                 | 9 389                                               | 9 896               | 10 431              |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 1 650           | 1 670           | 1 265           | 2 680                | 1 731           | 1 731              | -                 | 1 896                                               | 1 999               | 2 107               |
| Interest earned - external investments                      |     | 1 184           | 1 080           | 1 714           | 763                  | 1 463           | 1 463              | -                 | -                                                   | -                   | -                   |
| Interest earned - outstanding debtors                       |     | 931             | 1 965           | 637             | 565                  | 1 065           | 1 065              | -                 | 1 139                                               | 1 201               | 1 266               |
| Dividends received                                          |     | 0               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 1 345           | 4 499           | 4 814           | 4 057                | 4 057           | 4 057              | -                 | 4 301                                               | 4 533               | 4 778               |
| Licences and permits                                        |     | 1 507           | 3 042           | 3 419           | 2 153                | 2 455           | 2 455              | -                 | 3 362                                               | 3 543               | 3 735               |
| Agency services                                             |     | 1 042           | -               | -               | 1 369                | 1 469           | 1 469              | -                 | 1 573                                               | 1 657               | 1 747               |
| Transfers recognised - operational                          |     | 80 930          | 108 376         | 101 030         | 84 471               | 100 318         | 100 318            | -                 | 98 754                                              | 121 414             | 130 118             |
| Other own revenue                                           | 2   | 5 594           | 3 416           | 5 281           | 47 037               | 75 808          | 75 808             | -                 | 34 945                                              | 36 832              | 38 821              |
| Gains on disposal of PPE                                    |     | -               | 593             | 1 048           | 1 000                | 500             | 500                | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 171 437         | 220 523         | 230 432         | 254 984              | 299 754         | 299 754            | -                 | 303 146                                             | 336 843             | 357 180             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 36 587          | 46 675          | 58 727          | 72 169               | 67 507          | 67 507             | -                 | 85 703                                              | 90 331              | 95 209              |
| Remuneration of councillors                                 |     | 5 267           | 5 530           | 6 419           | 6 719                | 6 719           | 6 719              | -                 | 6 602                                               | 6 958               | 7 334               |
| Debt impairment                                             | 3   | 2 166           | 11 490          | 9 814           | 505                  | 505             | 505                | -                 | 505                                                 | 532                 | 561                 |
| Depreciation and asset impairment                           | 2   | 40 524          | 42 065          | 53 099          | 37 783               | 37 783          | 37 783             | -                 | 37 639                                              | 39 672              | 41 814              |
| Finance charges                                             |     | 4 103           | 5 990           | 4 661           | 7 137                | 2 842           | 2 842              | -                 | 2 964                                               | 3 124               | 3 293               |
| Bulk purchases                                              | 2   | 30 543          | 42 697          | 53 340          | 58 209               | 60 280          | 60 280             | -                 | 60 766                                              | 64 047              | 67 506              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | 3 628                | 7 609           | 7 609              | -                 | 7 740                                               | 8 158               | 8 598               |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | 3 336                                               | 3 536               | 3 749               |
| Other expenditure                                           | 4,5 | 87 925          | 89 710          | 89 669          | 84 897               | 122 310         | 122 310            | -                 | 88 746                                              | 93 538              | 98 589              |
| Loss on disposal of PPE                                     |     | -               | -               | 2 248           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 207 115         | 244 157         | 277 977         | 271 047              | 305 555         | 305 555            | -                 | 294 001                                             | 309 897             | 326 652             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 27 442          | 31 283          | 51 340          | 67 124               | 71 869          | 71 869             | -                 | 96 197                                              | 91 275              | 95 419              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (8 236)         | 7 649           | 3 795           | 51 061               | 66 068          | 66 068             | -                 | 105 342                                             | 118 221             | 125 947             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (8 236)         | 7 649           | 3 795           | 51 061               | 66 068          | 66 068             | -                 | 105 342                                             | 118 221             | 125 947             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (8 236)         | 7 649           | 3 795           | 51 061               | 66 068          | 66 068             | -                 | 105 342                                             | 118 221             | 125 947             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (8 236)         | 7 649           | 3 795           | 51 061               | 66 068          | 66 068             | -                 | 105 342                                             | 118 221             | 125 947             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Gamagara(NC453) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 15 998          | 17 274          | 20 321          | 21 344               | 24 295          | 24 295             | -                 | 396 608                                             | 418 024             | 440 598             |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 49 860          | 54 501          | 93 027          | 96 395               | 112 215         | 112 215            | -                 | 115 695                                             | 121 942             | 128 527             |
| Service charges - water revenue                             | 2   | 21 195          | 25 544          | 30 467          | 39 138               | 50 138          | 50 138             | -                 | 51 851                                              | 56 054              | 60 605              |
| Service charges - sanitation revenue                        | 2   | 7 349           | 7 571           | 16 697          | 11 626               | 31 692          | 31 692             | -                 | 22 341                                              | 24 038              | 25 869              |
| Service charges - refuse revenue                            | 2   | -               | -               | 11 629          | 10 630               | 13 292          | 13 292             | -                 | 14 893                                              | 16 173              | 17 564              |
| Service charges - other                                     |     | 14 095          | 11 532          | (4 344)         | 35 000               | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 2 063           | 2 264           | 1 594           | 2 174                | 674             | 674                | -                 | 715                                                 | 754                 | 798                 |
| Interest earned - external investments                      |     | 233             | 344             | 137             | 500                  | 200             | 200                | -                 | 500                                                 | 527                 | 555                 |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 226             | 100             | 368             | 372                  | 182             | 182                | -                 | 314                                                 | 331                 | 349                 |
| Licences and permits                                        |     | 635             | 648             | 848             | 783                  | 783             | 783                | -                 | 872                                                 | 947                 | 1 029               |
| Agency services                                             |     | 1 503           | 1 913           | 2 036           | 1 954                | 1 954           | 1 954              | -                 | 2 919                                               | 3 146               | 3 392               |
| Transfers recognised - operational                          |     | 43 265          | 31 849          | 43 363          | 33 314               | 37 381          | 37 381             | -                 | 25 569                                              | 27 235              | 29 168              |
| Other own revenue                                           | 2   | 16 748          | 4 732           | 4 674           | 3 220                | 4 111           | 4 111              | -                 | 2 432                                               | 2 609               | 2 799               |
| Gains on disposal of PPE                                    |     | 1 442           | -               | 2 971           | 15 000               | 8 500           | 8 500              | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 174 610         | 158 272         | 223 785         | 271 451              | 285 417         | 285 417            | -                 | 634 709                                             | 671 782             | 711 253             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 53 431          | 56 022          | 67 480          | 67 889               | 75 067          | 75 067             | -                 | 110 755                                             | 117 844             | 125 386             |
| Remuneration of councillors                                 |     | 1 813           | 2 205           | 2 368           | 2 505                | 2 753           | 2 753              | -                 | 2 890                                               | 3 046               | 3 211               |
| Debt impairment                                             | 3   | 227             | 1 829           | 6 849           | 2 237                | 2 237           | 2 237              | -                 | 6 849                                               | 7 218               | 7 608               |
| Depreciation and asset impairment                           | 2   | 19 943          | 20 285          | 53 820          | 10 140               | 10 140          | 10 140             | -                 | 53 820                                              | 56 726              | 59 790              |
| Finance charges                                             |     | 6 123           | 4 760           | 5 234           | 3 022                | 3 679           | 3 679              | -                 | 3 774                                               | 3 325               | 2 756               |
| Bulk purchases                                              | 2   | 39 178          | 57 896          | 67 462          | 64 090               | 82 490          | 82 490             | -                 | 111 221                                             | 114 508             | 123 950             |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 292             | 506             | 4 660           | 5 532                | 6 354           | 6 354              | -                 | 6 662                                               | 7 020               | 7 399               |
| Transfers and grants                                        |     | 16 082          | 16 521          | 13 064          | 11 465               | 18 314          | 18 314             | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 21 285          | 28 498          | 37 153          | 47 817               | 41 441          | 41 441             | -                 | 71 324                                              | 72 782              | 73 380              |
| Loss on disposal of PPE                                     |     | -               | 1 322           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 158 374         | 189 844         | 258 089         | 214 695              | 242 473         | 242 473            | -                 | 367 295                                             | 382 470             | 403 480             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 16 236          | (31 571)        | (34 304)        | 56 756               | 42 944          | 42 944             | -                 | 267 414                                             | 289 312             | 307 773             |
| Contributions recognised - capital                          |     | 11 075          | 43 456          | 46 079          | 74 054               | 73 954          | 73 954             | -                 | 20 438                                              | 29 532              | 57 371              |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | -               | -               | -               | 49 220               | 43 162          | 43 162             | -                 | 64 500                                              | 37 000              | 2 500               |
| Surplus/(Deficit) after capital transfers and contributions |     | 27 311          | 11 885          | 11 775          | 180 030              | 160 060         | 160 060            | -                 | 352 352                                             | 355 844             | 367 644             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 27 311          | 11 885          | 11 775          | 180 030              | 160 060         | 160 060            | -                 | 352 352                                             | 355 844             | 367 644             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 27 311          | 11 885          | 11 775          | 180 030              | 160 060         | 160 060            | -                 | 352 352                                             | 355 844             | 367 644             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 27 311          | 11 885          | 11 775          | 180 030              | 160 060         | 160 060            | -                 | 352 352                                             | 355 844             | 367 644             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: John Taolo Gaetsewe(DC45) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 42              | 118             | 77              | -                    | -               | -                  | -                 | 80                                                  | 80                  | 80                  |
| Interest earned - external investments                      |     | 1 840           | 1 783           | 1 848           | 1 000                | 1 000           | 1 000              | -                 | 2 757                                               | 2 108               | 2 222               |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 111 113         | 60 041          | 60 785          | 67 214               | 67 214          | 67 214             | -                 | 73 236                                              | 74 126              | 77 349              |
| Other own revenue                                           | 2   | 11 580          | 4 235           | 3 837           | 11 388               | 11 388          | 11 388             | -                 | 30 653                                              | 27 941              | 29 097              |
| Gains on disposal of PPE                                    |     | 3 019           | 19 514          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 127 594         | 85 691          | 66 547          | 79 602               | 79 602          | 79 602             | -                 | 106 726                                             | 104 255             | 108 748             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 39 414          | 36 916          | 43 164          | 48 973               | 48 973          | 48 973             | -                 | 56 016                                              | 56 769              | 59 835              |
| Remuneration of councillors                                 |     | 3 400           | 3 557           | 3 747           | 4 563                | 4 563           | 4 563              | -                 | 4 872                                               | 5 069               | 5 343               |
| Debt impairment                                             | 3   | 100             | 100             | 4 604           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 17 598          | 3 093           | 2 969           | 827                  | 827             | 827                | -                 | 861                                                 | 908                 | 957                 |
| Finance charges                                             |     | 1 632           | 1 730           | 1 738           | 250                  | 250             | 250                | -                 | 264                                                 | 278                 | 293                 |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | 982                  | 982             | 982                | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | 4 715                | 4 715           | 4 715              | -                 | 2 130                                               | 2 033               | 2 143               |
| Transfers and grants                                        |     | 54              | 76 626          | 5               | 2 278                | 2 278           | 2 278              | -                 | 10 002                                              | 10 136              | 10 649              |
| Other expenditure                                           | 4,5 | 64 587          | 20 514          | 12 499          | 17 014               | 17 014          | 17 014             | -                 | 25 996                                              | 27 433              | 28 349              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 126 785         | 142 536         | 68 726          | 79 602               | 79 602          | 79 602             | -                 | 100 140                                             | 102 626             | 107 567             |
| Surplus/(Deficit)                                           |     | 809             | (56 845)        | (2 179)         | 0                    | 0               | 0                  | -                 | 6 585                                               | 1 629               | 1 180               |
| Transfers recognised - capital                              | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | 3 107                | 3 107           | 3 107              | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 809             | (56 845)        | (2 179)         | 3 107                | 3 107           | 3 107              | -                 | 6 585                                               | 1 629               | 1 180               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 809             | (56 845)        | (2 179)         | 3 107                | 3 107           | 3 107              | -                 | 6 585                                               | 1 629               | 1 180               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 809             | (56 845)        | (2 179)         | 3 107                | 3 107           | 3 107              | -                 | 6 585                                               | 1 629               | 1 180               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 809             | (56 845)        | (2 179)         | 3 107                | 3 107           | 3 107              | -                 | 6 585                                               | 1 629               | 1 180               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Richtersveld(NC061) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 5 602           | 6 857           | 7 167           | 8 368                | 7 903           | 7 903              | -                 | 8 824                                               | 9 164               | 9 659               |
| Property rates - penalties and collection charges           |     | 413             | 513             | 634             | 688                  | 811             | 811                | -                 | 857                                                 | 857                 | 952                 |
| Service charges - electricity revenue                       | 2   | 6 201           | 7 231           | 7 066           | 9 053                | 8 248           | 8 248              | -                 | 9 114                                               | 9 606               | 10 125              |
| Service charges - water revenue                             | 2   | 4 453           | 4 902           | 5 236           | 4 415                | 5 118           | 5 118              | -                 | 5 553                                               | 5 853               | 6 169               |
| Service charges - sanitation revenue                        | 2   | 1 956           | 1 964           | 2 079           | 1 897                | 1 678           | 1 678              | -                 | 1 390                                               | 1 919               | 2 023               |
| Service charges - refuse revenue                            | 2   | 2 007           | 2 258           | 2 384           | 1 829                | 1 849           | 1 849              | -                 | 2 006                                               | 2 115               | 2 229               |
| Service charges - other                                     |     | (283)           | (41)            | -               | 2 228                | 2 526           | 2 526              | -                 | 2 752                                               | 2 886               | 3 056               |
| Rental of facilities and equipment                          |     | 1 270           | 1 412           | 1 545           | 1 727                | 2 023           | 2 023              | -                 | 2 205                                               | 2 207               | 2 431               |
| Interest earned - external investments                      |     | 502             | 613             | 653             | 744                  | 348             | 348                | -                 | 368                                                 | 368                 | 409                 |
| Interest earned - outstanding debtors                       |     | 1 356           | 1 472           | 1 604           | 1 833                | 1 815           | 1 815              | -                 | 1 710                                               | 1 710               | 2 129               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 14              | 13              | 25              | 22                   | 10              | 10                 | -                 | 11                                                  | 11                  | 12                  |
| Licences and permits                                        |     | 120             | 149             | 109             | 147                  | 1               | 1                  | -                 | 1                                                   | 1                   | 1                   |
| Agency services                                             |     | 377             | 379             | 371             | 222                  | 298             | 298                | -                 | 395                                                 | 395                 | 349                 |
| Transfers recognised - operational                          |     | 19 513          | 15 809          | 21 220          | 14 592               | 14 763          | 14 763             | -                 | 18 875                                              | 18 875              | 17 946              |
| Other own revenue                                           | 2   | 708             | 1 149           | 2 373           | 1 787                | 1 142           | 1 142              | -                 | 4 158                                               | 1 343               | 1 381               |
| Gains on disposal of PPE                                    |     | 925             | 603             | -               | -                    | 72              | 72                 | -                 | -                                                   | -                   | 84                  |
| Total Revenue (excl. capital transfers and contributions)   |     | 45 134          | 45 283          | 52 466          | 49 553               | 48 606          | 48 606             | -                 | 58 218                                              | 57 309              | 58 954              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 11 865          | 12 592          | 15 635          | 17 208               | 17 368          | 17 368             | -                 | 18 583                                              | 18 833              | 20 382              |
| Remuneration of councillors                                 |     | 1 782           | 1 849           | 1 981           | 2 123                | 2 040           | 2 040              | -                 | 2 199                                               | 2 199               | 2 420               |
| Debt impairment                                             | 3   | 2 541           | 4 793           | 5 566           | 5 837                | 500             | 500                | -                 | 528                                                 | 528                 | 587                 |
| Depreciation and asset impairment                           | 2   | 4 670           | 6 259           | 4 421           | 2 476                | 5 054           | 5 054              | -                 | 4 018                                               | 4 963               | 5 928               |
| Finance charges                                             |     | 1 096           | 1 036           | 1 041           | 346                  | 214             | 214                | -                 | 610                                                 | 245                 | 251                 |
| Bulk purchases                                              | 2   | 6 919           | 7 283           | 8 295           | 9 146                | 9 884           | 9 884              | -                 | 10 650                                              | 11 225              | 11 831              |
| Other Materials                                             | 8   | -               | 1 359           | 1 310           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 15              | 218             | 514             | 671                  | 429             | 429                | -                 | 633                                                 | 633                 | 703                 |
| Transfers and grants                                        |     | 6               | 6 554           | 13 435          | 18 567               | 32 216          | 32 216             | -                 | 26 088                                              | 21 546              | 8 207               |
| Other expenditure                                           | 4,5 | 19 005          | 5 785           | 7 682           | 11 077               | 10 472          | 10 472             | -                 | 11 858                                              | 12 029              | 12 712              |
| Loss on disposal of PPE                                     |     | 319             | 248             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 48 218          | 47 977          | 59 880          | 67 452               | 78 177          | 78 177             | -                 | 75 166                                              | 72 201              | 63 022              |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 6 106           | 390             | 16 354          | 18 120               | 24 312          | 24 312             | -                 | 16 983                                              | 11 334              | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 3 021           | (2 303)         | 8 940           | 222                  | (5 259)         | (5 259)            | -                 | 35                                                  | (3 558)             | (4 068)             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 3 021           | (2 303)         | 8 940           | 222                  | (5 259)         | (5 259)            | -                 | 35                                                  | (3 558)             | (4 068)             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 3 021           | (2 303)         | 8 940           | 222                  | (5 259)         | (5 259)            | -                 | 35                                                  | (3 558)             | (4 068)             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 3 021           | (2 303)         | 8 940           | 222                  | (5 259)         | (5 259)            | -                 | 35                                                  | (3 558)             | (4 068)             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Nama Khoi(NC062) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 22 059          | 22 195          | 21 143          | 34 052               | 34 052          | 34 052             | -                 | 32 343                                              | 34 251              | 36 135              |
| Property rates - penalties and collection charges           |     | 456             | 597             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 32 885          | 45 682          | 60 974          | 75 393               | 75 393          | 75 393             | -                 | 67 378                                              | 71 353              | 75 278              |
| Service charges - water revenue                             | 2   | 16 794          | 17 368          | 21 008          | 29 546               | 29 546          | 29 546             | -                 | 32 502                                              | 34 420              | 36 313              |
| Service charges - sanitation revenue                        | 2   | 4 939           | 5 322           | 5 927           | 7 209                | 7 209           | 7 209              | -                 | 9 170                                               | 9 711               | 10 245              |
| Service charges - refuse revenue                            | 2   | 5 945           | 6 442           | 7 974           | 10 066               | 10 066          | 10 066             | -                 | 10 957                                              | 11 604              | 12 288              |
| Service charges - other                                     |     | -               | (5 157)         | (1 449)         | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 1 056           | 890             | 2 041           | 33                   | 33              | 33                 | -                 | 2 002                                               | 2 120               | 2 237               |
| Interest earned - external investments                      |     | 716             | 718             | 2 416           | 1 999                | 1 999           | 1 999              | -                 | 624                                                 | 661                 | 697                 |
| Interest earned - outstanding debtors                       |     | 1 003           | 1 223           | -               | 1 244                | 1 244           | 1 244              | -                 | 3 371                                               | 3 570               | 3 766               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 178             | 95              | 132             | 250                  | 250             | 250                | -                 | 273                                                 | 290                 | 305                 |
| Licences and permits                                        |     | 1 010           | 1 120           | 1 121           | 1 106                | 1 106           | 1 106              | -                 | 1 172                                               | 1 236               | 1 304               |
| Agency services                                             |     | 988             | 1 097           | 1 163           | 1 206                | 1 206           | 1 206              | -                 | 1 272                                               | 1 347               | 1 421               |
| Transfers recognised - operational                          |     | 27 291          | 39 896          | 35 335          | 37 350               | 37 350          | 37 350             | -                 | 40 346                                              | 42 726              | 45 076              |
| Other own revenue                                           | 2   | 4 049           | 2 515           | 5 829           | 13 361               | 13 361          | 13 361             | -                 | 6 642                                               | 7 034               | 7 420               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | 5 500                                               | 5 825               | 6 145               |
| Total Revenue (excl. capital transfers and contributions)   |     | 119 371         | 140 002         | 163 614         | 212 815              | 212 815         | 212 815            | -                 | 213 552                                             | 226 147             | 238 631             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 41 213          | 54 705          | 63 517          | 68 788               | 68 788          | 68 788             | -                 | 65 563                                              | 69 759              | 74 224              |
| Remuneration of councillors                                 |     | 3 739           | 4 227           | 4 685           | 4 444                | 4 444           | 4 444              | -                 | 4 927                                               | 5 217               | 5 504               |
| Debt impairment                                             | 3   | 6 082           | 8 681           | 1 365           | 2 942                | 2 942           | 2 942              | -                 | 3 764                                               | 3 986               | 4 205               |
| Depreciation and asset impairment                           | 2   | 630             | 13 463          | 15 625          | 5 103                | 5 103           | 5 103              | -                 | 5 420                                               | 5 739               | 6 055               |
| Finance charges                                             |     | 3 413           | 2 610           | 2 704           | 2 044                | 2 044           | 2 044              | -                 | 1 732                                               | 1 834               | 1 935               |
| Bulk purchases                                              | 2   | 49 486          | 56 126          | 74 513          | 72 544               | 72 544          | 72 544             | -                 | 84 833                                              | 89 714              | 94 649              |
| Other Materials                                             | 8   | 7 404           | 6 248           | 5 938           | 10 672               | 10 672          | 10 672             | -                 | 8 938                                               | 9 466               | 9 986               |
| Contracted services                                         |     | 708             | 1 329           | 614             | 100                  | 100             | 100                | -                 | 994                                                 | 1 053               | 1 111               |
| Transfers and grants                                        |     | 34 897          | 9 872           | 4 120           | 6 226                | 6 226           | 6 226              | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 12 774          | 16 895          | 22 093          | 32 449               | 32 449          | 32 449             | -                 | 33 624                                              | 35 608              | 37 567              |
| Loss on disposal of PPE                                     |     | -               | 52              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 160 346         | 174 208         | 195 174         | 205 313              | 205 313         | 205 313            | -                 | 209 795                                             | 222 377             | 235 235             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 35 840          | 17 322          | 24 618          | 28 274               | 28 274          | 28 274             | -                 | 16 979                                              | 19 341              | 19 792              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | (5 135)         | (16 883)        | (6 943)         | 35 777               | 35 777          | 35 777             | -                 | 20 736                                              | 23 111              | 23 188              |
| Surplus/(Deficit) after capital transfers and contributions |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|                                                             |     | (5 135)         | (16 883)        | (6 943)         | 35 777               | 35 777          | 35 777             | -                 | 20 736                                              | 23 111              | 23 188              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Northern Cape: Kamiesberg(NC064) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 2 038           | 3 014           | 2 807           | 2 588                | 149             | 149                | -                 | 4 257                                               | 4 512               | 4 783               |
| Property rates - penalties and collection charges           |     | 364             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 4 068           | 1 807           | 3 115           | 3 078                | 3 934           | 3 934              | -                 | 4 889                                               | 5 182               | 5 493               |
| Service charges - water revenue                             | 2   | 2 788           | 1 752           | 1 520           | 3 298                | 3 735           | 3 735              | -                 | 3 487                                               | 3 696               | 3 918               |
| Service charges - sanitation revenue                        | 2   | 908             | 944             | 512             | 1 051                | 988             | 988                | -                 | 1 405                                               | 1 489               | 1 578               |
| Service charges - refuse revenue                            | 2   | 2 152           | 1 357           | 1 456           | 1 552                | 2 059           | 2 059              | -                 | 1 877                                               | 1 990               | 2 109               |
| Service charges - other                                     |     | -               | 5               | 382             | 18                   | 18              | 18                 | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 108             | 198             | 159             | 70                   | 70              | 70                 | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                      |     | 271             | 192             | 88              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - outstanding debtors                       |     | 1 222           | 1 295           | 2 090           | 1 969                | 1 969           | 1 969              | -                 | 1 182                                               | 1 253               | 1 328               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | 1               | 1               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | 1               | 1               | 124             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | 351             | 364             | 343             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 6 746           | 17 916          | 23 023          | 17 899               | 18 301          | 18 301             | -                 | 18 888                                              | 20 021              | 21 223              |
| Other own revenue                                           | 2   | 298             | 311             | 1 086           | 639                  | 639             | 639                | -                 | 371                                                 | 393                 | 416                 |
| Gains on disposal of PPE                                    |     | 36              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 21 351          | 29 156          | 36 705          | 32 161               | 31 862          | 31 862             | -                 | 36 354                                              | 38 536              | 40 848              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 9 899           | 12 349          | 13 405          | 15 749               | 15 707          | 15 707             | -                 | 15 036                                              | 16 431              | 17 483              |
| Remuneration of councillors                                 |     | 1 315           | 1 927           | 2 031           | 1 841                | 1 714           | 1 714              | -                 | 2 532                                               | -                   | -                   |
| Debt impairment                                             | 3   | 7 455           | 3 847           | 4 853           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 7 189           | 8 037           | 8 463           | 2 709                | 2 709           | 2 709              | -                 | 2 872                                               | 8 463               | 8 463               |
| Finance charges                                             |     | 610             | 1 004           | 772             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 6 472           | 5 132           | 7 237           | 6 480                | 6 481           | 6 481              | -                 | 9 186                                               | 9 737               | 10 321              |
| Other Materials                                             | 8   | 4 201           | 3 568           | 2 051           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 2               | 467             | 402             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | 5 623           | 6 629           | 8 914           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 4 422           | 3 560           | 4 044           | 9 411                | 9 411           | 9 411              | -                 | 7 618                                               | 7 548               | 8 000               |
| Loss on disposal of PPE                                     |     | -               | 32              | 23              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 47 188          | 46 552          | 52 196          | 36 190               | 36 021          | 36 021             | -                 | 37 244                                              | 42 179              | 44 267              |
| Surplus/(Deficit)                                           |     | (25 837)        | (17 396)        | (15 491)        | (4 029)              | (4 159)         | (4 159)            | -                 | (890)                                               | (3 643)             | (3 419)             |
| Transfers recognised - capital                              | 6   | 11 060          | 13 737          | 12 527          | 12 095               | 12 095          | 12 095             | -                 | 9 129                                               | 7 485               | 7 605               |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (14 777)        | (3 659)         | (2 964)         | 8 066                | 7 936           | 7 936              | -                 | 8 239                                               | 3 842               | 4 186               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (14 777)        | (3 659)         | (2 964)         | 8 066                | 7 936           | 7 936              | -                 | 8 239                                               | 3 842               | 4 186               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (14 777)        | (3 659)         | (2 964)         | 8 066                | 7 936           | 7 936              | -                 | 8 239                                               | 3 842               | 4 186               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (14 777)        | (3 659)         | (2 964)         | 8 066                | 7 936           | 7 936              | -                 | 8 239                                               | 3 842               | 4 186               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Hantam(NC065) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 4 221           | 4 434           | 4 820           | 6 186                | 5 692           | 5 692              | -                 | 6 261                                               | 7 181               | 7 918               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 12 895          | 15 821          | 18 656          | 19 292               | 19 658          | 19 658             | -                 | 20 717                                              | 22 374              | 24 164              |
| Service charges - water revenue                             | 2   | 4 194           | 4 243           | 5 196           | 6 292                | 6 161           | 6 161              | -                 | 7 806                                               | 8 430               | 9 105               |
| Service charges - sanitation revenue                        | 2   | 4 642           | 1 420           | 5 767           | 3 179                | 4 635           | 4 635              | -                 | 4 502                                               | 4 817               | 5 154               |
| Service charges - refuse revenue                            | 2   | -               | 3 306           | -               | 4 159                | 4 297           | 4 297              | -                 | 4 741                                               | 5 073               | 5 428               |
| Service charges - other                                     |     | 144             | 332             | 159             | 327                  | 284             | 284                | -                 | 185                                                 | 205                 | 207                 |
| Rental of facilities and equipment                          |     | 163             | 235             | 178             | 1 246                | 149             | 149                | -                 | 757                                                 | 819                 | 820                 |
| Interest earned - external investments                      |     | 152             | 119             | 222             | 150                  | 250             | 250                | -                 | 250                                                 | 250                 | 250                 |
| Interest earned - outstanding debtors                       |     | 999             | 975             | 1 122           | 940                  | 1 020           | 1 020              | -                 | 1 080                                               | 1 080               | 1 080               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 79              | 72              | 76              | 81                   | 47              | 47                 | -                 | 48                                                  | 51                  | 51                  |
| Licences and permits                                        |     | 1 231           | 1 153           | 1 260           | 1 313                | 1 385           | 1 385              | -                 | 1 413                                               | 1 451               | 1 501               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 17 870          | 19 795          | 23 816          | 24 412               | 24 411          | 24 411             | -                 | 25 542                                              | 25 121              | 25 063              |
| Other own revenue                                           | 2   | 261             | 931             | 1 301           | 379                  | 404             | 404                | -                 | 6 770                                               | 6 487               | 6 496               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 46 851          | 52 835          | 62 573          | 67 954               | 68 393          | 68 393             | -                 | 80 073                                              | 83 340              | 87 238              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 20 254          | 21 619          | 23 380          | 26 414               | 26 419          | 26 419             | -                 | 28 354                                              | 30 326              | 33 001              |
| Remuneration of councillors                                 |     | 1 955           | 2 062           | 2 221           | 2 361                | 2 398           | 2 398              | -                 | 2 590                                               | 2 771               | 2 965               |
| Debt impairment                                             | 3   | 4 354           | 2 171           | 966             | 3 474                | 2 914           | 2 914              | -                 | 4 784                                               | 4 615               | 4 747               |
| Depreciation and asset impairment                           | 2   | 4 722           | 4 639           | 5 276           | 4 513                | 4 513           | 4 513              | -                 | 4 478                                               | 5 149               | 5 149               |
| Finance charges                                             |     | 759             | 1 157           | 1 250           | 549                  | 1 265           | 1 265              | -                 | 1 528                                               | 641                 | 648                 |
| Bulk purchases                                              | 2   | 8 985           | 11 761          | 13 462          | 15 281               | 17 630          | 17 630             | -                 | 18 956                                              | 20 472              | 22 109              |
| Other Materials                                             | 8   | -               | 1 850           | 2 859           | 4 165                | 3 868           | 3 868              | -                 | 3 758                                               | 3 367               | 3 615               |
| Contracted services                                         |     | 733             | 931             | 379             | 321                  | 543             | 543                | -                 | 551                                                 | 623                 | 684                 |
| Transfers and grants                                        |     | 335             | 304             | 273             | 292                  | 248             | 248                | -                 | 160                                                 | 169                 | 179                 |
| Other expenditure                                           | 4,5 | 12 545          | 12 131          | 14 912          | 14 860               | 15 062          | 15 062             | -                 | 14 534                                              | 15 034              | 16 168              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 54 642          | 58 626          | 64 977          | 72 230               | 74 860          | 74 860             | -                 | 79 692                                              | 83 168              | 89 266              |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 5 817           | 13 805          | 12 338          | -                    | -               | -                  | -                 | 11 753                                              | 27 589              | 20 810              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | (1 974)         | 8 014           | 9 933           | (4 276)              | (6 467)         | (6 467)            | -                 | 12 134                                              | 27 761              | 18 781              |
| Surplus/(Deficit) after capital transfers and contributions |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (1 974)         | 8 014           | 9 933           | (4 276)              | (6 467)         | (6 467)            | -                 | 12 134                                              | 27 761              | 18 781              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (1 974)         | 8 014           | 9 933           | (4 276)              | (6 467)         | (6 467)            | -                 | 12 134                                              | 27 761              | 18 781              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (1 974)         | 8 014           | 9 933           | (4 276)              | (6 467)         | (6 467)            | -                 | 12 134                                              | 27 761              | 18 781              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Karoo Hoogland(NC066) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| <b>Revenue By Source</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 3 103           | 3 643           | 4 181           | 5 340                | 4 890           | 4 890              | -                 | 4 862                                               | 5 083               | 5 388               |
| Property rates - penalties and collection charges           |     | 185             | 219             | 254             | -                    | 275             | 275                | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 5 227           | 6 020           | 6 657           | 8 945                | 9 817           | 9 817              | -                 | 8 669                                               | 9 379               | 10 069              |
| Service charges - water revenue                             | 2   | 1 220           | 1 467           | 1 898           | 2 565                | 2 543           | 2 543              | -                 | 2 700                                               | 2 970               | 3 267               |
| Service charges - sanitation revenue                        | 2   | 781             | 2 557           | 3 126           | 2 117                | 3 798           | 3 798              | -                 | 3 493                                               | 3 701               | 3 923               |
| Service charges - refuse revenue                            | 2   | 815             | -               | -               | 1 643                | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 519             | 760             | 712             | -                    | 687             | 687                | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                      |     | 109             | 113             | 26              | -                    | 35              | 35                 | -                 | -                                                   | -                   | -                   |
| Interest earned - outstanding debtors                       |     | 330             | 320             | 409             | -                    | 400             | 400                | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 6               | 5               | 5               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | 2               | 2               | 81              | -                    | 11              | 11                 | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | 140             | 207             | 223             | -                    | 264             | 264                | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 31 478          | 38 141          | 31 671          | 17 339               | 17 347          | 17 347             | -                 | 17 403                                              | 18 707              | 19 525              |
| Other own revenue                                           | 2   | 1 872           | 174             | 687             | 1 746                | 68              | 68                 | -                 | 2 341                                               | 2 508               | 2 695               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 45 787          | 53 629          | 49 930          | 39 695               | 40 135          | 40 135             | -                 | 39 468                                              | 42 348              | 44 867              |
| <b>Expenditure By Type</b>                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 15 972          | 17 718          | 18 599          | 22 441               | 20 623          | 20 623             | -                 | 18 157                                              | 19 428              | 20 827              |
| Remuneration of councillors                                 |     | 1 114           | 1 321           | 1 640           | -                    | 1 819           | 1 819              | -                 | 1 973                                               | 2 111               | 2 263               |
| Debt impairment                                             | 3   | (894)           | 2 040           | -               | -                    | 2 144           | 2 144              | -                 | 2 841                                               | 3 040               | 3 259               |
| Depreciation and asset impairment                           | 2   | 13 586          | 14 115          | 15 033          | -                    | -               | -                  | -                 | 14 653                                              | 14 653              | 14 653              |
| Finance charges                                             |     | 455             | 551             | 677             | -                    | 135             | 135                | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 3 837           | 4 952           | 5 085           | 5 534                | 6 799           | 6 799              | -                 | 6 800                                               | 7 348               | 7 940               |
| Other Materials                                             | 8   | 1 889           | 2 195           | 1 604           | -                    | 1 643           | 1 643              | -                 | 1 181                                               | 1 264               | 1 353               |
| Contracted services                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | 101             | 11 484          | 7 477           | -                    | 2 540           | 2 540              | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 22 255          | 5 129           | 4 198           | 26 537               | 10 301          | 10 301             | -                 | 7 482                                               | 8 011               | 8 602               |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 58 316          | 59 505          | 54 311          | 54 512               | 46 005          | 46 005             | -                 | 53 087                                              | 55 855              | 58 898              |
| <b>Surplus/(Deficit)</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 7 851           | 3               | 1               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (4 678)         | (5 873)         | (4 380)         | (14 817)             | (5 870)         | (5 870)            | -                 | (13 619)                                            | (13 507)            | (14 031)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (4 678)         | (5 873)         | (4 380)         | (14 817)             | (5 870)         | (5 870)            | -                 | (13 619)                                            | (13 507)            | (14 031)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (4 678)         | (5 873)         | (4 380)         | (14 817)             | (5 870)         | (5 870)            | -                 | (13 619)                                            | (13 507)            | (14 031)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (4 678)         | (5 873)         | (4 380)         | (14 817)             | (5 870)         | (5 870)            | -                 | (13 619)                                            | (13 507)            | (14 031)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Khai-Ma(NC067) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 1 790           | 2 044           | 2 433           | 2 996                | 2 813           | 2 813              | -                 | 3 319                                               | 3 519               | 3 730               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | 150             | 150                | -                 | 100                                                 | 106                 | 112                 |
| Service charges - electricity revenue                       | 2   | 3 341           | 3 938           | 4 711           | 6 084                | 5 835           | 5 835              | -                 | 6 763                                               | 7 263               | 7 800               |
| Service charges - water revenue                             | 2   | 3 136           | 4 139           | 5 267           | 6 386                | 6 506           | 6 506              | -                 | 6 599                                               | 6 995               | 7 414               |
| Service charges - sanitation revenue                        | 2   | 607             | 637             | 719             | 1 132                | 1 132           | 1 132              | -                 | 1 631                                               | 1 729               | 1 833               |
| Service charges - refuse revenue                            | 2   | 422             | 475             | 527             | 739                  | 691             | 691                | -                 | 763                                                 | 809                 | 857                 |
| Service charges - other                                     |     | -               | 9               | -               | 20                   | 79              | 79                 | -                 | 49                                                  | 51                  | 54                  |
| Rental of facilities and equipment                          |     | 118             | 129             | 139             | 433                  | 145             | 145                | -                 | 1 083                                               | 1 147               | 1 216               |
| Interest earned - external investments                      |     | 424             | 351             | 299             | 200                  | 230             | 230                | -                 | 200                                                 | 212                 | 225                 |
| Interest earned - outstanding debtors                       |     | 617             | 854             | 929             | 803                  | 653             | 653                | -                 | 648                                                 | 687                 | 728                 |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 21              | 17              | 17              | 30                   | 30              | 30                 | -                 | 30                                                  | 32                  | 34                  |
| Licences and permits                                        |     | 24              | 29              | 26              | 36                   | 36              | 36                 | -                 | 36                                                  | 38                  | 40                  |
| Agency services                                             |     | 105             | 110             | 118             | 135                  | 135             | 135                | -                 | 135                                                 | 143                 | 152                 |
| Transfers recognised - operational                          |     | 20 652          | 20 651          | 20 833          | 29 502               | 30 343          | 30 343             | -                 | 23 216                                              | 18 130              | 18 839              |
| Other own revenue                                           | 2   | 1 121           | 303             | 622             | 1 185                | 1 644           | 1 644              | -                 | 3 978                                               | 3 930               | 4 125               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 32 380          | 33 689          | 36 640          | 49 680               | 50 422          | 50 422             | -                 | 48 549                                              | 44 790              | 47 159              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 5 813           | 8 035           | 10 081          | 14 907               | 13 772          | 13 772             | -                 | 17 461                                              | 18 578              | 19 768              |
| Remuneration of councillors                                 |     | 1 399           | 1 587           | 1 736           | 1 991                | 1 991           | 1 991              | -                 | 1 858                                               | 1 977               | 2 104               |
| Debt impairment                                             | 3   | 3 049           | 4 249           | 4 520           | 1 936                | 1 826           | 1 826              | -                 | 2 550                                               | 2 134               | 2 239               |
| Depreciation and asset impairment                           | 2   | 1 771           | 2 104           | 2 161           | 2 392                | 2 397           | 2 397              | -                 | 2 886                                               | 2 637               | 2 766               |
| Finance charges                                             |     | 448             | 501             | 501             | 347                  | 347             | 347                | -                 | 226                                                 | 382                 | 401                 |
| Bulk purchases                                              | 2   | 4 003           | 4 951           | 6 050           | 6 504                | 6 904           | 6 904              | -                 | 7 327                                               | 7 918               | 8 556               |
| Other Materials                                             | 8   | -               | 1 063           | 1 321           | 1 393                | 1 393           | 1 393              | -                 | 1 633                                               | 1 723               | 1 818               |
| Contracted services                                         |     | 210             | 242             | 267             | 5                    | 285             | 285                | -                 | 5                                                   | 5                   | 6                   |
| Transfers and grants                                        |     | 8 430           | 10 059          | 7 906           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 6 290           | 6 365           | 6 011           | 20 796               | 21 997          | 21 997             | -                 | 15 013                                              | 9 026               | 9 562               |
| Loss on disposal of PPE                                     |     | 34              | 179             | 13              | 20                   | 25              | 25                 | -                 | 25                                                  | -                   | -                   |
| Total Expenditure                                           |     | 31 447          | 39 336          | 40 569          | 50 289               | 50 936          | 50 936             | -                 | 48 986                                              | 44 381              | 47 219              |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 8 820           | 3 432           | 4 474           | 14 464               | 28 006          | 28 006             | -                 | 19 897                                              | 6 767               | 6 882               |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 9 752           | (2 215)         | 546             | 13 854               | 27 491          | 27 491             | -                 | 19 460                                              | 7 176               | 6 822               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 9 752           | (2 215)         | 546             | 13 854               | 27 491          | 27 491             | -                 | 19 460                                              | 7 176               | 6 822               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 9 752           | (2 215)         | 546             | 13 854               | 27 491          | 27 491             | -                 | 19 460                                              | 7 176               | 6 822               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 9 752           | (2 215)         | 546             | 13 854               | 27 491          | 27 491             | -                 | 19 460                                              | 7 176               | 6 822               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Namakwa(DC6) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| <b>Revenue By Source</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 404             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 577             | 899             | 572             | 927                  | 927             | 927                | -                 | 747                                                 | 787                 | 830                 |
| Interest earned - external investments                      |     | 3 407           | 3 069           | 3 066           | 1 450                | 1 450           | 1 450              | -                 | 1 950                                               | 1 564               | 1 268               |
| Interest earned - outstanding debtors                       |     | 202             | 248             | 61              | 100                  | 100             | 100                | -                 | 100                                                 | 105                 | 111                 |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | 5                    | 5               | 5                  | -                 | 5                                                   | 5                   | 6                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | 1 474           | -               | 1 914           | 13 957               | 13 957          | 13 957             | -                 | 6 372                                               | 1 473               | 1 553               |
| Transfers recognised - operational                          |     | 39 523          | 33 677          | 37 269          | 60 768               | 56 461          | 56 461             | -                 | 80 624                                              | 77 667              | 41 600              |
| Other own revenue                                           | 2   | 1 292           | 1 835           | 1 124           | 1 325                | 1 325           | 1 325              | -                 | 485                                                 | 511                 | 539                 |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | 400             | 400                | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 46 880          | 39 726          | 44 005          | 78 532               | 74 625          | 74 625             | -                 | 90 283                                              | 82 113              | 45 906              |
| <b>Expenditure By Type</b>                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 13 126          | 17 203          | 18 467          | 32 728               | 33 929          | 33 929             | -                 | 34 506                                              | 33 953              | 35 220              |
| Remuneration of councillors                                 |     | 2 257           | 2 265           | 2 281           | 2 434                | 2 504           | 2 504              | -                 | 2 616                                               | 2 758               | 2 907               |
| Debt impairment                                             | 3   | 182             | 2 094           | 1 451           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 2 013           | 1 951           | 1 867           | 1 951                | 1 931           | 1 931              | -                 | 2 040                                               | 2 150               | 2 150               |
| Finance charges                                             |     | 1 492           | 1 348           | 1 202           | 1 172                | 1 172           | 1 172              | -                 | 1 492                                               | 1 572               | 1 657               |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | 69              | 8 521                | 8 521           | 8 521              | -                 | 36 894                                              | 35 457              | -                   |
| Transfers and grants                                        |     | 5 835           | 2 801           | 4 370           | 10 975               | 10 056          | 10 056             | -                 | 4 500                                               | -                   | -                   |
| Other expenditure                                           | 4,5 | 23 908          | 20 903          | 22 034          | 32 183               | 26 874          | 26 874             | -                 | 17 602                                              | 17 176              | 17 147              |
| Loss on disposal of PPE                                     |     | -               | 179             | 235             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 48 812          | 48 744          | 51 974          | 89 963               | 84 986          | 84 986             | -                 | 99 650                                              | 93 065              | 59 081              |
| <b>Surplus/(Deficit)</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 55              | 5 995           | -               | 645                  | 1 455           | 1 455              | -                 | 847                                                 | 120                 | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (1 877)         | (3 023)         | (7 968)         | (10 787)             | (8 906)         | (8 906)            | -                 | (8 520)                                             | (10 832)            | (13 174)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (1 877)         | (3 023)         | (7 968)         | (10 787)             | (8 906)         | (8 906)            | -                 | (8 520)                                             | (10 832)            | (13 174)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (1 877)         | (3 023)         | (7 968)         | (10 787)             | (8 906)         | (8 906)            | -                 | (8 520)                                             | (10 832)            | (13 174)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (1 877)         | (3 023)         | (7 968)         | (10 787)             | (8 906)         | (8 906)            | -                 | (8 520)                                             | (10 832)            | (13 174)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Ubuntu(NC071) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 2 533           | 3 232           | 6 007           | 6 457                | 6 457           | 6 457              | -                 | 7 757                                               | 8 310               | 8 903               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 6 379           | 4 072           | 4 706           | 10 475               | 10 475          | 10 475             | -                 | 11 614                                              | 11 961              | 12 884              |
| Service charges - water revenue                             | 2   | 2 849           | 4 579           | 5 614           | 4 683                | 4 683           | 4 683              | -                 | 6 465                                               | 6 798               | 7 206               |
| Service charges - sanitation revenue                        | 2   | 1 440           | 2 553           | 2 653           | 3 008                | 3 008           | 3 008              | -                 | 3 305                                               | 3 051               | 3 405               |
| Service charges - refuse revenue                            | 2   | 1 574           | 2 834           | 2 888           | 2 677                | 2 677           | 2 677              | -                 | 3 431                                               | 3 638               | 3 856               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 409             | 371             | 458             | 539                  | 539             | 539                | -                 | 658                                                 | 608                 | 646                 |
| Interest earned - external investments                      |     | 351             | 305             | 228             | 380                  | 380             | 380                | -                 | 388                                                 | 403                 | 427                 |
| Interest earned - outstanding debtors                       |     | 1 604           | 1 624           | 2 112           | 1 908                | 1 908           | 1 908              | -                 | 2 200                                               | 2 400               | 2 600               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 19 134          | 19 036          | 17 415          | 19 569               | 19 569          | 19 569             | -                 | 21 504                                              | 23 080              | 24 772              |
| Licences and permits                                        |     | 475             | 745             | 874             | 555                  | 555             | 555                | -                 | 1 063                                               | 1 081               | 1 175               |
| Agency services                                             |     | 15              | 10              | 10              | 12                   | 12              | 12                 | -                 | 15                                                  | 20                  | 22                  |
| Transfers recognised - operational                          |     | 16 302          | 19 577          | 21 970          | 23 785               | 23 785          | 23 785             | -                 | 26 240                                              | 28 938              | 30 243              |
| Other own revenue                                           | 2   | 673             | 3 059           | 1 102           | 571                  | 571             | 571                | -                 | 790                                                 | 941                 | 999                 |
| Gains on disposal of PPE                                    |     | 25              | 19              | -               | 225                  | 225             | 225                | -                 | 45                                                  | 52                  | 55                  |
| Total Revenue (excl. capital transfers and contributions)   |     | 53 760          | 62 018          | 66 038          | 74 842               | 74 842          | 74 842             | -                 | 85 475                                              | 91 281              | 97 193              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 17 005          | 20 076          | 23 347          | 30 797               | 30 797          | 30 797             | -                 | 31 664                                              | 32 079              | 34 959              |
| Remuneration of councillors                                 |     | 1 752           | 1 828           | 2 194           | 2 587                | 2 587           | 2 587              | -                 | 2 837                                               | 2 902               | 3 246               |
| Debt impairment                                             | 3   | 3 038           | 4 801           | 8 322           | 3 655                | 3 655           | 3 655              | -                 | 3 930                                               | 3 852               | 4 388               |
| Depreciation and asset impairment                           | 2   | 5 403           | 5 234           | 5 846           | 6 263                | 6 263           | 6 263              | -                 | 6 396                                               | 6 440               | 6 887               |
| Finance charges                                             |     | 948             | 851             | 1 111           | 649                  | 649             | 649                | -                 | 769                                                 | 717                 | 709                 |
| Bulk purchases                                              | 2   | 7 539           | 8 873           | 10 915          | 9 848                | 9 848           | 9 848              | -                 | 10 715                                              | 11 459              | 12 147              |
| Other Materials                                             | 8   | 2 154           | 1 897           | 1 358           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 12 558          | 12 323          | 10 596          | 12 003               | 12 003          | 12 003             | -                 | 14 005                                              | 12 803              | 13 204              |
| Transfers and grants                                        |     | 4 564           | 2 215           | 1 317           | 4 490                | 4 490           | 4 490              | -                 | 4 029                                               | 4 107               | 4 243               |
| Other expenditure                                           | 4,5 | 8 397           | 10 288          | 11 002          | 19 892               | 19 892          | 19 892             | -                 | 13 252                                              | 14 036              | 15 537              |
| Loss on disposal of PPE                                     |     | -               | 204             | 93              | 1                    | 1               | 1                  | -                 | 1                                                   | 1                   | 5                   |
| Total Expenditure                                           |     | 63 358          | 68 589          | 76 102          | 90 184               | 90 184          | 90 184             | -                 | 87 598                                              | 88 396              | 95 325              |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 3 430           | 8 944           | 8 718           | 14 127               | 14 127          | 14 127             | -                 | 11 155                                              | 14 839              | 10 073              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (6 168)         | 2 372           | (1 346)         | (1 215)              | (1 215)         | (1 215)            | -                 | 9 032                                               | 17 724              | 11 941              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (6 168)         | 2 372           | (1 346)         | (1 215)              | (1 215)         | (1 215)            | -                 | 9 032                                               | 17 724              | 11 941              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (6 168)         | 2 372           | (1 346)         | (1 215)              | (1 215)         | (1 215)            | -                 | 9 032                                               | 17 724              | 11 941              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (6 168)         | 2 372           | (1 346)         | (1 215)              | (1 215)         | (1 215)            | -                 | 9 032                                               | 17 724              | 11 941              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Umsobomvu(NC072) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 3 812           | 4 146           | 4 735           | 4 446                | 4 746           | 4 746              | -                 | 5 031                                               | 5 333               | 5 653               |
| Property rates - penalties and collection charges           |     | 559             | 285             | 165             | 159                  | 159             | 159                | -                 | 169                                                 | 179                 | 189                 |
| Service charges - electricity revenue                       | 2   | 13 963          | 16 680          | 20 205          | 21 060               | 25 758          | 25 758             | -                 | 27 753                                              | 29 696              | 31 997              |
| Service charges - water revenue                             | 2   | 7 351           | 8 117           | 9 686           | 9 180                | 9 180           | 9 180              | -                 | 9 931                                               | 10 527              | 11 159              |
| Service charges - sanitation revenue                        | 2   | 4 835           | 5 506           | 6 143           | 6 804                | 6 935           | 6 935              | -                 | 7 418                                               | 7 863               | 8 335               |
| Service charges - refuse revenue                            | 2   | 3 929           | 4 478           | 4 934           | 5 198                | 5 422           | 5 422              | -                 | 5 726                                               | 6 069               | 6 434               |
| Service charges - other                                     |     | -               | 270             | (4)             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 408             | 379             | 413             | 308                  | 375             | 375                | -                 | 396                                                 | 418                 | 441                 |
| Interest earned - external investments                      |     | 56              | 419             | 914             | 22                   | 512             | 512                | -                 | 312                                                 | 312                 | 312                 |
| Interest earned - outstanding debtors                       |     | 1 258           | 1 431           | 1 813           | 1 328                | 1 325           | 1 325              | -                 | 1 427                                               | 1 517               | 1 742               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 1 313           | 5 365           | 1 392           | 13                   | 1 500           | 1 500              | -                 | 1 575                                               | 1 654               | 1 736               |
| Licences and permits                                        |     | 373             | 435             | 473             | 373                  | 593             | 593                | -                 | 710                                                 | 746                 | 783                 |
| Agency services                                             |     | -               | -               | -               | 84                   | 84              | 84                 | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 26 450          | 28 857          | 45 252          | 35 117               | 39 930          | 39 930             | -                 | 36 664                                              | 40 074              | 41 374              |
| Other own revenue                                           | 2   | 4 140           | 6 948           | 10 067          | 4 289                | 4 289           | 4 289              | -                 | 4 190                                               | 4 194               | 2 297               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 68 447          | 83 318          | 106 189         | 88 380               | 100 806         | 100 806            | -                 | 101 301                                             | 108 581             | 112 451             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 25 041          | 27 209          | 30 143          | 34 620               | 34 610          | 34 610             | -                 | 39 057                                              | 42 876              | 46 730              |
| Remuneration of councillors                                 |     | 2 218           | 2 413           | 2 488           | 2 804                | 3 039           | 3 039              | -                 | 2 945                                               | 3 092               | 3 246               |
| Debt impairment                                             | 3   | 6 008           | 2 021           | 6 907           | 4 393                | 4 849           | 4 849              | -                 | 5 238                                               | 5 565               | 5 915               |
| Depreciation and asset impairment                           | 2   | 26 721          | 28 039          | 28 037          | 27 587               | 27 588          | 27 588             | -                 | 23 834                                              | 23 846              | 23 849              |
| Finance charges                                             |     | 203             | 127             | 127             | 364                  | 342             | 342                | -                 | 296                                                 | 246                 | 226                 |
| Bulk purchases                                              | 2   | 11 011          | 14 101          | 15 756          | 16 726               | 17 310          | 17 310             | -                 | 18 670                                              | 20 139              | 21 725              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 4 405           | 3 590           | 2 485           | 672                  | 672             | 672                | -                 | 4 562                                               | 4 772               | 3 817               |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 20 902          | 27 035          | 42 439          | 29 530               | 40 844          | 40 844             | -                 | 31 427                                              | 32 661              | 32 112              |
| Loss on disposal of PPE                                     |     | -               | 407             | 78              | 1                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 96 508          | 104 942         | 128 458         | 116 698              | 129 254         | 129 254            | -                 | 126 029                                             | 133 197             | 137 621             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (28 061)        | (21 624)        | (22 270)        | (28 319)             | (28 448)        | (28 448)           | -                 | (24 728)                                            | (24 616)            | (25 170)            |
| Contributions recognised - capital                          |     | 30 985          | 46 378          | 40 621          | 59 150               | 64 585          | 64 585             | -                 | 43 091                                              | 45 753              | 34 343              |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 2 924           | 24 754          | 18 352          | 30 831               | 36 137          | 36 137             | -                 | 18 363                                              | 21 137              | 9 173               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 2 924           | 24 754          | 18 352          | 30 831               | 36 137          | 36 137             | -                 | 18 363                                              | 21 137              | 9 173               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 2 924           | 24 754          | 18 352          | 30 831               | 36 137          | 36 137             | -                 | 18 363                                              | 21 137              | 9 173               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 2 924           | 24 754          | 18 352          | 30 831               | 36 137          | 36 137             | -                 | 18 363                                              | 21 137              | 9 173               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Emthanjeni(NC073) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 12 193          | 14 337          | 17 220          | 21 373               | 21 373          | 21 373             | -                 | 23 785                                              | 24 617              | 24 669              |
| Property rates - penalties and collection charges           |     | 176             | 223             | 103             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 38 908          | 45 757          | 48 279          | 52 567               | 48 362          | 48 362             | -                 | 53 614                                              | 55 183              | 55 426              |
| Service charges - water revenue                             | 2   | 13 371          | 15 574          | 16 434          | 23 401               | 22 465          | 22 465             | -                 | 24 575                                              | 25 681              | 28 325              |
| Service charges - sanitation revenue                        | 2   | 9 011           | 8 797           | 9 421           | 13 047               | 13 047          | 13 047             | -                 | 13 906                                              | 14 671              | 14 952              |
| Service charges - refuse revenue                            | 2   | 4 696           | 4 947           | 5 323           | 7 712                | 7 712           | 7 712              | -                 | 8 347                                               | 8 719               | 8 994               |
| Service charges - other                                     |     | 19              | 466             | 428             | 147                  | 147             | 147                | -                 | 69                                                  | 67                  | 71                  |
| Rental of facilities and equipment                          |     | 566             | 587             | 947             | 529                  | 529             | 529                | -                 | 755                                                 | 838                 | 867                 |
| Interest earned - external investments                      |     | 903             | 585             | 1 595           | 793                  | 793             | 793                | -                 | 940                                                 | 1 099               | 1 144               |
| Interest earned - outstanding debtors                       |     | 843             | 1 116           | 494             | 740                  | 740             | 740                | -                 | 819                                                 | 851                 | 883                 |
| Dividends received                                          |     | 1               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 8 699           | 6 703           | 4 987           | 7 543                | 4 779           | 4 779              | -                 | 6 624                                               | 7 014               | 7 470               |
| Licences and permits                                        |     | 1 086           | 1 107           | 1 261           | 1 230                | 1 230           | 1 230              | -                 | 1 874                                               | 1 790               | 1 897               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 32 356          | 34 533          | 43 510          | 40 495               | 40 495          | 40 495             | -                 | 39 633                                              | 44 583              | 37 855              |
| Other own revenue                                           | 2   | 20 198          | 5 563           | 6 148           | 16 713               | 19 537          | 19 537             | -                 | 25 131                                              | 20 071              | 23 265              |
| Gains on disposal of PPE                                    |     | 17              | 3               | -               | 80                   | 80              | 80                 | -                 | 120                                                 | 127                 | 134                 |
| Total Revenue (excl. capital transfers and contributions)   |     | 143 043         | 140 300         | 156 149         | 186 372              | 181 290         | 181 290            | -                 | 200 193                                             | 205 312             | 205 951             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 51 491          | 45 675          | 56 440          | 59 618               | 61 039          | 61 039             | -                 | 62 980                                              | 69 277              | 76 205              |
| Remuneration of councillors                                 |     | 3 223           | 3 421           | 3 694           | 3 918                | 4 154           | 4 154              | -                 | 4 308                                               | 4 739               | 5 213               |
| Debt impairment                                             | 3   | 1 766           | 16 971          | -               | 8 627                | 8 627           | 8 627              | -                 | 10 827                                              | 11 036              | 11 147              |
| Depreciation and asset impairment                           | 2   | 66 837          | 68 668          | 68 925          | 8 479                | 8 469           | 8 469              | -                 | 8 681                                               | 9 204               | 9 984               |
| Finance charges                                             |     | 755             | 1 284           | 1 041           | 933                  | 1 030           | 1 030              | -                 | 1 700                                               | 1 734               | 1 804               |
| Bulk purchases                                              | 2   | 26 380          | 34 106          | 38 781          | 44 159               | 42 005          | 42 005             | -                 | 47 529                                              | 48 668              | 49 652              |
| Other Materials                                             | 8   | -               | -               | -               | 8 178                | 8 145           | 8 145              | -                 | 8 350                                               | 8 766               | 8 985               |
| Contracted services                                         |     | 8 970           | 8 687           | 7 257           | 7 026                | 5 308           | 5 308              | -                 | 8 830                                               | 8 231               | 8 527               |
| Transfers and grants                                        |     | 568             | 788             | 305             | 12 422               | 14 930          | 14 930             | -                 | 13 669                                              | 13 990              | 13 666              |
| Other expenditure                                           | 4,5 | 27 853          | 25 901          | 38 923          | 32 649               | 29 987          | 29 987             | -                 | 34 793                                              | 31 936              | 31 069              |
| Loss on disposal of PPE                                     |     | 382             | 395             | 1 001           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 188 225         | 205 896         | 216 367         | 186 009              | 183 695         | 183 695            | -                 | 201 667                                             | 207 581             | 216 252             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 9 121           | 9 354           | 11 451          | 36 382               | 12 882          | 12 882             | -                 | 29 248                                              | 11 969              | 41 305              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (36 060)        | (56 243)        | (48 767)        | 36 745               | 10 477          | 10 477             | -                 | 27 774                                              | 9 699               | 31 003              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (36 060)        | (56 243)        | (48 767)        | 36 745               | 10 477          | 10 477             | -                 | 27 774                                              | 9 699               | 31 003              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (36 060)        | (56 243)        | (48 767)        | 36 745               | 10 477          | 10 477             | -                 | 27 774                                              | 9 699               | 31 003              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (36 060)        | (56 243)        | (48 767)        | 36 745               | 10 477          | 10 477             | -                 | 27 774                                              | 9 699               | 31 003              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Northern Cape: Kareeberg(NC074) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 3 908           | 3 878           | 4 318           | 5 005                | 5 005           | 5 005              | -                 | 4 141                                               | 4 515               | 4 658               |
| Property rates - penalties and collection charges           |     | 248             | 199             | 180             | 190                  | 190             | 190                | -                 | 190                                                 | 200                 | 209                 |
| Service charges - electricity revenue                       | 2   | 5 514           | 6 631           | 6 882           | 8 095                | 8 095           | 8 095              | -                 | 7 981                                               | 8 496               | 8 843               |
| Service charges - water revenue                             | 2   | 3 100           | 3 387           | 3 624           | 3 789                | 3 789           | 3 789              | -                 | 4 137                                               | 3 870               | 4 142               |
| Service charges - sanitation revenue                        | 2   | 1 925           | 2 059           | 2 234           | 2 337                | 2 337           | 2 337              | -                 | 2 479                                               | 2 504               | 2 579               |
| Service charges - refuse revenue                            | 2   | 2 585           | 2 780           | 2 931           | 3 095                | 3 095           | 3 095              | -                 | 3 421                                               | 3 501               | 3 475               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 448             | 526             | 504             | 411                  | 411             | 411                | -                 | 483                                                 | 507                 | 533                 |
| Interest earned - external investments                      |     | 1 116           | 925             | 1 213           | 1 297                | 1 297           | 1 297              | -                 | 1 297                                               | 1 362               | 1 430               |
| Interest earned - outstanding debtors                       |     | 4               | 4               | 3               | 3                    | 3               | 3                  | -                 | 3                                                   | 3                   | 4                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 20              | 23              | 11              | 12                   | 12              | 12                 | -                 | 12                                                  | 13                  | 13                  |
| Licences and permits                                        |     | 15              | 11              | 6               | 7                    | 7               | 7                  | -                 | 7                                                   | 8                   | 8                   |
| Agency services                                             |     | 105             | 120             | 127             | 97                   | 97              | 97                 | -                 | 97                                                  | 102                 | 107                 |
| Transfers recognised - operational                          |     | 17 000          | 18 651          | 17 562          | 17 728               | 17 728          | 17 728             | -                 | 20 489                                              | 22 366              | 23 674              |
| Other own revenue                                           | 2   | 2 090           | 1 908           | 2 302           | 1 119                | 1 119           | 1 119              | -                 | 7 241                                               | 10 360              | 12 306              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 38 078          | 41 100          | 41 899          | 43 186               | 43 186          | 43 186             | -                 | 51 979                                              | 57 806              | 61 981              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 10 522          | 11 034          | 12 463          | 13 915               | 13 915          | 13 915             | -                 | 15 378                                              | 16 656              | 17 745              |
| Remuneration of councillors                                 |     | 1 598           | 1 688           | 1 784           | 1 881                | 1 881           | 1 881              | -                 | 2 019                                               | 2 128               | 2 242               |
| Debt impairment                                             | 3   | 167             | -               | 491             | 225                  | 225             | 225                | -                 | 2 340                                               | 2 456               | 2 579               |
| Depreciation and asset impairment                           | 2   | 2 743           | 2 821           | 2 658           | 1 944                | 1 944           | 1 944              | -                 | 3 671                                               | 3 740               | 4 488               |
| Finance charges                                             |     | 734             | 827             | 531             | 531                  | 531             | 531                | -                 | 531                                                 | 659                 | 1 769               |
| Bulk purchases                                              | 2   | 4 807           | 6 283           | 7 036           | 7 907                | 7 907           | 7 907              | -                 | 8 544                                               | 9 529               | 10 515              |
| Other Materials                                             | 8   | 514             | 523             | 434             | 431                  | 431             | 431                | -                 | 431                                                 | 453                 | 672                 |
| Contracted services                                         |     | 232             | 192             | 301             | 521                  | 521             | 521                | -                 | 541                                                 | 573                 | 611                 |
| Transfers and grants                                        |     | 6 888           | 7 436           | 7 409           | 7 536                | 7 536           | 7 536              | -                 | 8 302                                               | 12 794              | 12 153              |
| Other expenditure                                           | 4,5 | 12 597          | 12 329          | 11 088          | 10 093               | 10 093          | 10 093             | -                 | 12 019                                              | 11 416              | 12 404              |
| Loss on disposal of PPE                                     |     | 16              | 81              | 34              | 2                    | 2               | 2                  | -                 | 2                                                   | 2                   | 2                   |
| Total Expenditure                                           |     | 40 818          | 43 214          | 44 229          | 44 986               | 44 986          | 44 986             | -                 | 53 779                                              | 60 406              | 65 181              |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 12 592          | 10 088          | 14 437          | 9 089                | 9 089           | 9 089              | -                 | 19 848                                              | 28 364              | 8 101               |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | 121             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | 9 852           | 8 096           | 12 106          | 7 289                | 7 289           | 7 289              | -                 | 18 048                                              | 25 764              | 4 901               |
| Surplus/(Deficit) after capital transfers and contributions |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 9 852           | 8 096           | 12 106          | 7 289                | 7 289           | 7 289              | -                 | 18 048                                              | 25 764              | 4 901               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 9 852           | 8 096           | 12 106          | 7 289                | 7 289           | 7 289              | -                 | 18 048                                              | 25 764              | 4 901               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 9 852           | 8 096           | 12 106          | 7 289                | 7 289           | 7 289              | -                 | 18 048                                              | 25 764              | 4 901               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Renosterberg(NC075) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 2 099           | 2 212           | 1 769           | 4 126                | 4 126           | 4 126              | -                 | 2 963                                               | 3 138               | 3 311               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 3 836           | 4 789           | 5 858           | 5 536                | 5 536           | 5 536              | -                 | 8 397                                               | 8 892               | 9 380               |
| Service charges - water revenue                             | 2   | 2 578           | 2 273           | 1 029           | 1 804                | 1 804           | 1 804              | -                 | 2 853                                               | 3 019               | 3 178               |
| Service charges - sanitation revenue                        | 2   | 1 030           | 1 160           | 921             | 1 402                | 1 402           | 1 402              | -                 | 1 910                                               | 2 023               | 2 134               |
| Service charges - refuse revenue                            | 2   | 653             | 752             | 493             | 605                  | 605             | 605                | -                 | 831                                                 | 880                 | 928                 |
| Service charges - other                                     |     | 1               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 740             | 561             | 512             | 401                  | 401             | 401                | -                 | 430                                                 | 455                 | 480                 |
| Interest earned - external investments                      |     | 190             | 258             | 1 630           | 300                  | 300             | 300                | -                 | 350                                                 | 371                 | 391                 |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 20              | 38              | 4               | 40                   | 40              | 40                 | -                 | 11                                                  | 11                  | 12                  |
| Licences and permits                                        |     | -               | -               | -               | 17                   | 17              | 17                 | -                 | 1                                                   | 1                   | 1                   |
| Agency services                                             |     | -               | -               | -               | 65                   | 65              | 65                 | -                 | 65                                                  | 69                  | 73                  |
| Transfers recognised - operational                          |     | 19 227          | 23 681          | 16 484          | 19 875               | 19 875          | 19 875             | -                 | 19 786                                              | 22 624              | 19 174              |
| Other own revenue                                           | 2   | 16 398          | 138             | 271             | 246                  | 246             | 246                | -                 | 53                                                  | 56                  | 59                  |
| Gains on disposal of PPE                                    |     | -               | -               | -               | 2 000                | 2 000           | 2 000              | -                 | 4 550                                               | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 46 771          | 35 864          | 28 971          | 36 417               | 36 417          | 36 417             | -                 | 42 199                                              | 41 538              | 39 121              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 13 425          | 11 746          | 13 234          | 15 210               | 15 210          | 15 210             | -                 | 17 189                                              | 18 289              | 19 459              |
| Remuneration of councillors                                 |     | 1 718           | 1 878           | 2 111           | 3 105                | 3 105           | 3 105              | -                 | 2 008                                               | 2 136               | 2 273               |
| Debt impairment                                             | 3   | 10 055          | 8 083           | 5 176           | 1 074                | 1 074           | 1 074              | -                 | 1 181                                               | 1 252               | 1 323               |
| Depreciation and asset impairment                           | 2   | 23 772          | 18 642          | 18 205          | 23 930               | 23 930          | 23 930             | -                 | 4 498                                               | 3 953               | 4 184               |
| Finance charges                                             |     | 0               | 309             | 1 121           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 5 484           | 2 466           | 7 056           | 6 018                | 6 018           | 6 018              | -                 | 7 006                                               | 7 419               | 7 827               |
| Other Materials                                             | 8   | 523             | 794             | 1 821           | 1 509                | 1 509           | 1 509              | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | 500                  | 500             | 500                | -                 | 290                                                 | 307                 | 324                 |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 9 295           | 4 784           | 8 334           | 8 678                | 8 678           | 8 678              | -                 | 8 164                                               | 8 645               | 9 122               |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 64 272          | 48 703          | 57 057          | 60 025               | 60 025          | 60 025             | -                 | 40 335                                              | 42 001              | 44 512              |
| Surplus/(Deficit)                                           |     | (17 501)        | (12 839)        | (28 086)        | (23 608)             | (23 608)        | (23 608)           | -                 | 1 864                                               | (462)               | (5 391)             |
| Transfers recognised - capital                              | 6   | 6 114           | 4 357           | 16 179          | 12 509               | 12 509          | 12 509             | -                 | 7 741                                               | 7 415               | 7 531               |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (11 387)        | (8 482)         | (11 908)        | (11 099)             | (11 099)        | (11 099)           | -                 | 9 605                                               | 6 953               | 2 140               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (11 387)        | (8 482)         | (11 908)        | (11 099)             | (11 099)        | (11 099)           | -                 | 9 605                                               | 6 953               | 2 140               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (11 387)        | (8 482)         | (11 908)        | (11 099)             | (11 099)        | (11 099)           | -                 | 9 605                                               | 6 953               | 2 140               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (11 387)        | (8 482)         | (11 908)        | (11 099)             | (11 099)        | (11 099)           | -                 | 9 605                                               | 6 953               | 2 140               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Thembelihle(NC076) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 1 938           | 2 268           | 2 333           | 2 777                | 3 208           | 3 208              | -                 | 3 401                                               | 3 605               | 3 821               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 6 327           | 7 641           | 8 989           | 9 163                | 9 364           | 9 364              | -                 | 9 925                                               | 10 521              | 11 152              |
| Service charges - water revenue                             | 2   | 1 656           | 2 546           | 2 656           | 3 244                | 3 244           | 3 244              | -                 | 3 438                                               | 3 645               | 3 864               |
| Service charges - sanitation revenue                        | 2   | 1 011           | 2 042           | 2 202           | 2 351                | 2 351           | 2 351              | -                 | 2 492                                               | 2 641               | 2 800               |
| Service charges - refuse revenue                            | 2   | 1 845           | 1 121           | 1 209           | 1 291                | 1 291           | 1 291              | -                 | 1 368                                               | 1 450               | 1 537               |
| Service charges - other                                     |     | -               | -               | -               | 182                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 187             | 285             | 402             | 408                  | 464             | 464                | -                 | 488                                                 | 517                 | 547                 |
| Interest earned - external investments                      |     | 38              | -               | -               | 150                  | 327             | 327                | -                 | 347                                                 | 368                 | 390                 |
| Interest earned - outstanding debtors                       |     | 610             | 886             | 1 772           | 400                  | 2 998           | 2 998              | -                 | 3 178                                               | 3 369               | 3 571               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 2 202           | 4 901           | 26              | 119                  | 20              | 20                 | -                 | 4 021                                               | 4 262               | 4 518               |
| Licences and permits                                        |     | 164             | 31              | 717             | 201                  | 184             | 184                | -                 | 280                                                 | 297                 | 314                 |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 13 564          | 22 060          | 15 768          | 20 381               | 20 411          | 20 411             | -                 | 21 532                                              | 22 573              | 23 328              |
| Other own revenue                                           | 2   | 2 117           | 1 723           | 796             | 4 212                | 2 070           | 2 070              | -                 | 819                                                 | 868                 | 920                 |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 31 657          | 45 504          | 36 871          | 44 878               | 45 932          | 45 932             | -                 | 51 290                                              | 54 115              | 56 763              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 12 332          | 12 151          | 15 169          | 17 328               | 17 213          | 17 213             | -                 | 21 325                                              | 22 688              | 24 212              |
| Remuneration of councillors                                 |     | 1 381           | 1 667           | 1 809           | 1 903                | 2 228           | 2 228              | -                 | 2 380                                               | 2 532               | 2 694               |
| Debt impairment                                             | 3   | 24 721          | 5 983           | 8 342           | 8 301                | 8 301           | 8 301              | -                 | 8 749                                               | 9 221               | 9 719               |
| Depreciation and asset impairment                           | 2   | 10 565          | 10 047          | 10 167          | 3 676                | 3 696           | 3 696              | -                 | 3 291                                               | 2 495               | 1 845               |
| Finance charges                                             |     | -               | -               | -               | 115                  | 398             | 398                | -                 | 393                                                 | 416                 | 438                 |
| Bulk purchases                                              | 2   | 5 838           | 7 691           | 8 982           | 10 045               | 6 502           | 6 502              | -                 | 6 898                                               | 7 317               | 7 759               |
| Other Materials                                             | 8   | 2 553           | 2 386           | 1 874           | 1 485                | 999             | 999                | -                 | 1 288                                               | 1 314               | 1 372               |
| Contracted services                                         |     | 750             | 4 717           | 480             | 690                  | 340             | 340                | -                 | 161                                                 | 171                 | 179                 |
| Transfers and grants                                        |     | -               | -               | -               | 157                  | 1 101           | 1 101              | -                 | 1 313                                               | 1 390               | 1 472               |
| Other expenditure                                           | 4,5 | 7 410           | 11 443          | 9 961           | 13 011               | 9 639           | 9 639              | -                 | 9 340                                               | 8 753               | 9 282               |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 65 551          | 56 086          | 56 783          | 56 711               | 50 418          | 50 418             | -                 | 55 137                                              | 56 298              | 58 974              |
| Surplus/(Deficit)                                           |     | (33 893)        | (10 582)        | (19 912)        | (11 832)             | (4 485)         | (4 485)            | -                 | (3 848)                                             | (2 183)             | (2 211)             |
| Transfers recognised - capital                              | 6   | 13 154          | 12 489          | 31 455          | 31 374               | 18 074          | 18 074             | -                 | 21 088                                              | 21 471              | 13 312              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (20 739)        | 1 907           | 11 543          | 19 541               | 13 589          | 13 589             | -                 | 17 241                                              | 19 289              | 11 101              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (20 739)        | 1 907           | 11 543          | 19 541               | 13 589          | 13 589             | -                 | 17 241                                              | 19 289              | 11 101              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (20 739)        | 1 907           | 11 543          | 19 541               | 13 589          | 13 589             | -                 | 17 241                                              | 19 289              | 11 101              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (20 739)        | 1 907           | 11 543          | 19 541               | 13 589          | 13 589             | -                 | 17 241                                              | 19 289              | 11 101              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Siyathemba(NC077) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| <b>Revenue By Source</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 4 870           | 4 687           | 5 130           | 8 025                | 7 947           | 7 947              | -                 | 8 523                                               | 9 025               | 9 522               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 7 665           | 9 431           | 11 106          | 21 951               | 16 396          | 16 396             | -                 | 23 191                                              | 24 559              | 25 910              |
| Service charges - water revenue                             | 2   | 5 300           | 3 477           | 5 917           | 4 691                | 6 810           | 6 810              | -                 | 6 985                                               | 7 397               | 7 804               |
| Service charges - sanitation revenue                        | 2   | 3 016           | 2 304           | 2 790           | 3 776                | 3 776           | 3 776              | -                 | 4 215                                               | 4 484               | 4 741               |
| Service charges - refuse revenue                            | 2   | 873             | 650             | 1 062           | 1 065                | 655             | 655                | -                 | 723                                                 | 853                 | 985                 |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 545             | 705             | 622             | 881                  | 823             | 823                | -                 | 880                                                 | 917                 | 993                 |
| Interest earned - external investments                      |     | 71              | 186             | 314             | 350                  | 350             | 350                | -                 | 400                                                 | 424                 | 447                 |
| Interest earned - outstanding debtors                       |     | 621             | 1 336           | 597             | 320                  | 500             | 500                | -                 | 350                                                 | 371                 | 391                 |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 31              | 65              | 54              | 146                  | 51              | 51                 | -                 | 401                                                 | 601                 | 801                 |
| Licences and permits                                        |     | (36)            | 1               | 1               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | (481)           | 1 127           | 920             | 983                  | 983             | 983                | -                 | 1 032                                               | 1 093               | 1 153               |
| Transfers recognised - operational                          |     | 15 440          | 17 855          | 20 110          | 25 406               | 21 191          | 21 191             | -                 | 22 427                                              | 23 750              | 25 056              |
| Other own revenue                                           | 2   | 564             | 1 685           | 2 217           | 1 068                | 3 093           | 3 093              | -                 | 4 862                                               | 5 360               | 5 871               |
| Gains on disposal of PPE                                    |     | 13              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 38 492          | 43 509          | 50 840          | 68 662               | 62 573          | 62 573             | -                 | 73 989                                              | 78 834              | 83 674              |
| <b>Expenditure By Type</b>                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 20 813          | 26 108          | 29 386          | 33 934               | 35 848          | 35 848             | -                 | 39 192                                              | 41 756              | 44 427              |
| Remuneration of councillors                                 |     | 1 172           | 1 760           | 1 949           | 2 494                | 2 381           | 2 381              | -                 | 2 575                                               | 2 740               | 2 916               |
| Debt impairment                                             | 3   | 6 607           | 2 345           | 6 322           | 3 165                | 3 165           | 3 165              | -                 | 3 194                                               | 3 542               | 3 647               |
| Depreciation and asset impairment                           | 2   | 9 305           | 9 182           | -               | 10 588               | 10 588          | 10 588             | -                 | 11 105                                              | 11 547              | 12 286              |
| Finance charges                                             |     | 7               | 447             | 1 034           | 1 376                | 767             | 767                | -                 | 793                                                 | 792                 | 843                 |
| Bulk purchases                                              | 2   | 7 243           | 9 460           | 11 262          | 17 684               | 17 684          | 17 684             | -                 | 14 189                                              | 15 203              | 16 053              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 1 491           | 2 492           | 3 617           | 700                  | 3 875           | 3 875              | -                 | 2 075                                               | 2 140               | 2 201               |
| Transfers and grants                                        |     | 124             | 200             | 438             | 813                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 11 927          | 13 387          | 11 269          | 25 553               | 13 026          | 13 026             | -                 | 14 963                                              | 16 224              | 16 922              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 58 689          | 65 380          | 65 278          | 96 307               | 87 335          | 87 335             | -                 | 88 086                                              | 93 944              | 99 295              |
| <b>Surplus/(Deficit)</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 16 643          | 20 459          | 26 870          | 23 035               | -               | -                  | -                 | 17 283                                              | 18 317              | 19 219              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (3 554)         | (1 413)         | 12 432          | (4 610)              | (24 761)        | (24 761)           | -                 | 3 186                                               | 3 207               | 3 598               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (3 554)         | (1 413)         | 12 432          | (4 610)              | (24 761)        | (24 761)           | -                 | 3 186                                               | 3 207               | 3 598               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (3 554)         | (1 413)         | 12 432          | (4 610)              | (24 761)        | (24 761)           | -                 | 3 186                                               | 3 207               | 3 598               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (3 554)         | (1 413)         | 12 432          | (4 610)              | (24 761)        | (24 761)           | -                 | 3 186                                               | 3 207               | 3 598               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Siyancuma(NC078) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| <b>Revenue By Source</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 5 734           | 5 768           | 6 938           | 9 326                | 9 326           | 9 326              | -                 | 10 699                                              | 11 605              | 12 418              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 19 813          | 14 572          | 20 576          | 32 262               | 32 262          | 32 262             | -                 | 34 050                                              | 36 433              | 38 983              |
| Service charges - water revenue                             | 2   | 8 021           | 8 281           | 9 426           | 12 826               | 12 826          | 12 826             | -                 | 16 331                                              | 17 475              | 18 698              |
| Service charges - sanitation revenue                        | 2   | 4 465           | 4 483           | 5 096           | 5 606                | 5 606           | 5 606              | -                 | 6 545                                               | 7 004               | 7 494               |
| Service charges - refuse revenue                            | 2   | 3 825           | 3 718           | 4 302           | 5 349                | 5 349           | 5 349              | -                 | 6 224                                               | 6 660               | 7 126               |
| Service charges - other                                     |     | -               | -               | -               | 161                  | 161             | 161                | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 341             | 249             | 416             | 1 005                | 1 005           | 1 005              | -                 | 1 195                                               | 1 277               | 1 366               |
| Interest earned - external investments                      |     | 680             | 975             | 875             | 260                  | 260             | 260                | -                 | 260                                                 | 260                 | 260                 |
| Interest earned - outstanding debtors                       |     | 390             | 473             | 561             | 530                  | 530             | 530                | -                 | 629                                                 | 400                 | 430                 |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 61              | 50              | 48              | 7 324                | 7 324           | 7 324              | -                 | 7 236                                               | 7 743               | 8 284               |
| Licences and permits                                        |     | 5               | 6               | 13              | -                    | -               | -                  | -                 | 450                                                 | 482                 | 515                 |
| Agency services                                             |     | 616             | 533             | 755             | 711                  | 711             | 711                | -                 | 711                                                 | 761                 | 814                 |
| Transfers recognised - operational                          |     | 27 307          | 34 004          | 38 250          | 40 276               | 40 276          | 40 276             | -                 | 50 143                                              | 47 510              | 50 090              |
| Other own revenue                                           | 2   | 1 846           | 1 339           | 873             | 419                  | 419             | 419                | -                 | 509                                                 | 560                 | 600                 |
| Gains on disposal of PPE                                    |     | -               | 25              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 73 105          | 74 476          | 88 130          | 116 055              | 116 055         | 116 055            | -                 | 134 983                                             | 138 169             | 147 079             |
| <b>Expenditure By Type</b>                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 20 813          | 28 293          | 35 907          | 43 049               | 43 049          | 43 049             | -                 | 49 141                                              | 51 631              | 55 299              |
| Remuneration of councillors                                 |     | 1 933           | 2 322           | 3 066           | 3 187                | 3 187           | 3 187              | -                 | 3 571                                               | 3 750               | 4 012               |
| Debt impairment                                             | 3   | 6 650           | 8 124           | 11 158          | 8 000                | 8 000           | 8 000              | -                 | 11 159                                              | 11 716              | 12 302              |
| Depreciation and asset impairment                           | 2   | 9 961           | 11 034          | 11 287          | 9 373                | 9 373           | 9 373              | -                 | 13 894                                              | 14 589              | 15 610              |
| Finance charges                                             |     | 1 930           | 1 527           | 2 380           | 450                  | 450             | 450                | -                 | 414                                                 | 429                 | 470                 |
| Bulk purchases                                              | 2   | 14 652          | 20 925          | 23 306          | 30 350               | 30 350          | 30 350             | -                 | 32 542                                              | 34 170              | 40 942              |
| Other Materials                                             | 8   | -               | 3 070           | -               | -                    | -               | -                  | -                 | 7 759                                               | 8 152               | 8 723               |
| Contracted services                                         |     | -               | -               | -               | 3 457                | 3 457           | 3 457              | -                 | 3 700                                               | 3 885               | 4 157               |
| Transfers and grants                                        |     | 4 479           | 2 209           | 1 488           | 7 672                | 7 672           | 7 672              | -                 | 8 084                                               | 8 602               | 9 255               |
| Other expenditure                                           | 4,5 | 15 229          | 9 127           | 18 653          | 23 789               | 23 789          | 23 789             | -                 | 18 728                                              | 19 708              | 19 868              |
| Loss on disposal of PPE                                     |     | -               | 62              | 90              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 75 647          | 86 693          | 107 335         | 129 327              | 129 327         | 129 327            | -                 | 148 992                                             | 156 631             | 170 639             |
| <b>Surplus/(Deficit)</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 17 029          | 7 122           | 27 022          | 25 905               | 25 905          | 25 905             | -                 | 23 023                                              | 16 303              | 16 848              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | 1 671           | 106             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 14 488          | (3 425)         | 7 924           | 12 633               | 12 633          | 12 633             | -                 | 9 014                                               | (2 159)             | (6 712)             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 14 488          | (3 425)         | 7 924           | 12 633               | 12 633          | 12 633             | -                 | 9 014                                               | (2 159)             | (6 712)             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 14 488          | (3 425)         | 7 924           | 12 633               | 12 633          | 12 633             | -                 | 9 014                                               | (2 159)             | (6 712)             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 14 488          | (3 425)         | 7 924           | 12 633               | 12 633          | 12 633             | -                 | 9 014                                               | (2 159)             | (6 712)             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Pixley Ka Seme (Nc)(DC7) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 143             | 158             | 155             | 158                  | 158             | 158                | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                      |     | 770             | 364             | 487             | 150                  | 336             | 336                | -                 | 155                                                 | 163                 | 171                 |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 39 083          | 36 710          | 35 775          | 34 165               | 41 849          | 41 849             | -                 | 35 816                                              | 41 641              | 42 854              |
| Other own revenue                                           | 2   | 4 889           | 6 285           | 3 929           | 3 600                | 365             | 365                | -                 | 3 855                                               | 3 029               | 3 181               |
| Gains on disposal of PPE                                    |     | 22              | -               | -               | -                    | 1 620           | 1 620              | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 44 908          | 43 516          | 40 347          | 38 073               | 44 328          | 44 328             | -                 | 39 826                                              | 44 833              | 46 205              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 20 787          | 20 856          | 21 888          | 23 899               | 23 510          | 23 510             | -                 | 25 754                                              | 27 045              | 28 369              |
| Remuneration of councillors                                 |     | 2 810           | 3 054           | 3 178           | 3 392                | 3 347           | 3 347              | -                 | 3 567                                               | 3 746               | 3 933               |
| Debt impairment                                             | 3   | 158             | 298             | 119             | 1 350                | 5               | 5                  | -                 | 1 010                                               | 11                  | 12                  |
| Depreciation and asset impairment                           | 2   | 1 546           | 1 519           | 2 042           | 1 562                | 2 128           | 2 128              | -                 | 2 120                                               | 2 226               | 2 337               |
| Finance charges                                             |     | 2 065           | 387             | 1 497           | 272                  | 1 537           | 1 537              | -                 | 1 483                                               | 1 499               | 1 516               |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | 241             | 420             | 350                  | 361             | 361                | -                 | 346                                                 | 363                 | 381                 |
| Contracted services                                         |     | 1 428           | 631             | 822             | 950                  | 1 150           | 1 150              | -                 | 1 225                                               | 1 286               | 1 351               |
| Transfers and grants                                        |     | 8 659           | 6 215           | 4 789           | -                    | 7 880           | 7 880              | -                 | 230                                                 | 2 899               | 3 227               |
| Other expenditure                                           | 4,5 | 9 336           | 9 836           | 9 331           | 7 509                | 7 834           | 7 834              | -                 | 9 563                                               | 8 459               | 8 893               |
| Loss on disposal of PPE                                     |     | 268             | -               | 1               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 47 057          | 43 035          | 44 088          | 39 284               | 47 750          | 47 750             | -                 | 45 299                                              | 47 534              | 50 019              |
| Surplus/(Deficit)                                           |     | (2 149)         | 481             | (3 742)         | (1 211)              | (3 423)         | (3 423)            | -                 | (5 473)                                             | (2 701)             | (3 813)             |
| Transfers recognised - capital                              | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (2 149)         | 481             | (3 742)         | (1 211)              | (3 423)         | (3 423)            | -                 | (5 473)                                             | (2 701)             | (3 813)             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (2 149)         | 481             | (3 742)         | (1 211)              | (3 423)         | (3 423)            | -                 | (5 473)                                             | (2 701)             | (3 813)             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (2 149)         | 481             | (3 742)         | (1 211)              | (3 423)         | (3 423)            | -                 | (5 473)                                             | (2 701)             | (3 813)             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (2 149)         | 481             | (3 742)         | (1 211)              | (3 423)         | (3 423)            | -                 | (5 473)                                             | (2 701)             | (3 813)             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Mier(NC081) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 765             | 701             | 920             | 975                  | 975             | 975                | -                 | 1 514                                               | 1 603               | 1 692               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | 667             | 892             | 1 057           | 1 286                | 1 286           | 1 286              | -                 | 1 380                                               | 1 461               | 1 541               |
| Service charges - sanitation revenue                        | 2   | 1 206           | 709             | 807             | 1 142                | 1 142           | 1 142              | -                 | 2 571                                               | 2 723               | 2 873               |
| Service charges - refuse revenue                            | 2   | 1 027           | 1 485           | 1 047           | 1 039                | 1 039           | 1 039              | -                 | 1 469                                               | 1 556               | 1 641               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 446             | 548             | 659             | 817                  | 817             | 817                | -                 | 1 073                                               | 1 141               | 1 214               |
| Interest earned - external investments                      |     | 129             | 99              | 51              | 140                  | 250             | 250                | -                 | 400                                                 | 450                 | 600                 |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 10 098          | 14 429          | 21 884          | 14 952               | 16 429          | 16 429             | -                 | 16 544                                              | 18 318              | 19 004              |
| Other own revenue                                           | 2   | 977             | 1 567           | 843             | 13                   | 126             | 126                | -                 | 256                                                 | 268                 | 280                 |
| Gains on disposal of PPE                                    |     | -               | 520             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 15 315          | 20 951          | 27 267          | 20 365               | 22 065          | 22 065             | -                 | 25 207                                              | 27 520              | 28 845              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 5 886           | 7 065           | 7 151           | 7 520                | 7 610           | 7 610              | -                 | 9 431                                               | 9 884               | 10 367              |
| Remuneration of councillors                                 |     | 1 257           | 1 565           | 1 646           | 1 646                | 1 736           | 1 736              | -                 | 1 781                                               | 1 895               | 2 017               |
| Debt impairment                                             | 3   | 2 589           | 3 320           | 2 594           | 2 568                | 2 550           | 2 550              | -                 | 4 427                                               | 4 353               | 4 210               |
| Depreciation and asset impairment                           | 2   | 698             | 8 863           | 9 159           | -                    | -               | -                  | -                 | 399                                                 | 423                 | 446                 |
| Finance charges                                             |     | 84              | 61              | 63              | 30                   | 30              | 30                 | -                 | 75                                                  | 79                  | 84                  |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | 3 621           | 606             | 113             | -                    | -               | -                  | -                 | 787                                                 | 1 171               | 1 310               |
| Contracted services                                         |     | 462             | 69              | 351             | 228                  | 228             | 228                | -                 | 228                                                 | 241                 | 255                 |
| Transfers and grants                                        |     | -               | -               | -               | 1 398                | 1 398           | 1 398              | -                 | 1 581                                               | 1 675               | 1 767               |
| Other expenditure                                           | 4,5 | 6 786           | 10 247          | 10 519          | 6 975                | 8 513           | 8 513              | -                 | 5 611                                               | 5 214               | 5 624               |
| Loss on disposal of PPE                                     |     | -               | -               | 8 897           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 21 382          | 31 795          | 40 493          | 20 365               | 22 065          | 22 065             | -                 | 24 320                                              | 24 936              | 26 079              |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 2 095           | 9 306           | 4 948           | 13 116               | 13 116          | 13 116             | -                 | 9 492                                               | 6 799               | 66 886              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (3 973)         | (1 538)         | (8 279)         | 13 116               | 13 116          | 13 116             | -                 | 10 379                                              | 9 383               | 69 652              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (3 973)         | (1 538)         | (8 279)         | 13 116               | 13 116          | 13 116             | -                 | 10 379                                              | 9 383               | 69 652              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (3 973)         | (1 538)         | (8 279)         | 13 116               | 13 116          | 13 116             | -                 | 10 379                                              | 9 383               | 69 652              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (3 973)         | (1 538)         | (8 279)         | 13 116               | 13 116          | 13 116             | -                 | 10 379                                              | 9 383               | 69 652              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: !Kai! Garib(NC082) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 9 285           | 11 689          | 13 843          | 13 687               | 13 687          | 13 687             | -                 | 24 019                                              | 18 101              | 20 816              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | 2 583                | 2 583           | 2 583              | -                 | 2 000                                               | 1 700               | 1 700               |
| Service charges - electricity revenue                       | 2   | 45 308          | 51 802          | 50 115          | 59 293               | 59 293          | 59 293             | -                 | 61 973                                              | 68 217              | 73 258              |
| Service charges - water revenue                             | 2   | 9 105           | 10 079          | 11 134          | 12 489               | 12 489          | 12 489             | -                 | 13 821                                              | 15 134              | 16 646              |
| Service charges - sanitation revenue                        | 2   | 4 912           | 5 476           | 6 101           | 5 226                | 5 226           | 5 226              | -                 | 7 516                                               | 8 211               | 9 032               |
| Service charges - refuse revenue                            | 2   | 3 331           | 3 680           | 4 122           | 4 776                | 4 776           | 4 776              | -                 | 5 300                                               | 5 779               | 6 357               |
| Service charges - other                                     |     | -               | -               | -               | 10                   | 10              | 10                 | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 75              | 198             | 74              | 265                  | 265             | 265                | -                 | 956                                                 | 966                 | 977                 |
| Interest earned - external investments                      |     | 8 414           | 6 802           | 7 499           | 187                  | 187             | 187                | -                 | 16                                                  | 17                  | 17                  |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | 8 404                | 8 404           | 8 404              | -                 | 8 500                                               | 8 820               | 9 261               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 185             | 225             | 139             | 141                  | 141             | 141                | -                 | 59                                                  | 56                  | 59                  |
| Licences and permits                                        |     | -               | -               | -               | 485                  | 485             | 485                | -                 | 476                                                 | 482                 | 482                 |
| Agency services                                             |     | 1 211           | 877             | 425             | 2 346                | 2 346           | 2 346              | -                 | 6 482                                               | 6 482               | 6 482               |
| Transfers recognised - operational                          |     | 38 597          | 37 357          | 65 688          | 53 851               | 53 851          | 53 851             | -                 | 54 401                                              | 56 823              | 58 470              |
| Other own revenue                                           | 2   | 345             | 671             | 397             | 8 630                | 8 630           | 8 630              | -                 | 554                                                 | 582                 | 611                 |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 120 767         | 128 857         | 159 535         | 172 373              | 172 373         | 172 373            | -                 | 186 072                                             | 191 369             | 204 168             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 38 654          | 49 458          | 57 075          | 53 527               | 53 527          | 53 527             | -                 | 73 480                                              | 77 387              | 85 185              |
| Remuneration of councillors                                 |     | 4 277           | 4 752           | 6 293           | 4 917                | 4 917           | 4 917              | -                 | 4 415                                               | 5 073               | 5 829               |
| Debt impairment                                             | 3   | 8 133           | 40 919          | 22 013          | 5 919                | 5 919           | 5 919              | -                 | 20 580                                              | 20 168              | 19 765              |
| Depreciation and asset impairment                           | 2   | 36 272          | 33 457          | 36 112          | 711                  | 711             | 711                | -                 | 7 255                                               | 37 400              | 38 148              |
| Finance charges                                             |     | 1 019           | 1 256           | 3 586           | 2 900                | 2 900           | 2 900              | -                 | 1 011                                               | 3 241               | 3 241               |
| Bulk purchases                                              | 2   | 22 194          | 30 018          | 37 798          | 37 310               | 37 310          | 37 310             | -                 | 44 300                                              | 48 208              | 51 973              |
| Other Materials                                             | 8   | 3 766           | 4 230           | 3 597           | 8 663                | 8 663           | 8 663              | -                 | 4 441                                               | 7 776               | 9 270               |
| Contracted services                                         |     | 2               | -               | -               | 8 912                | 8 912           | 8 912              | -                 | 5 871                                               | 7 415               | 6 815               |
| Transfers and grants                                        |     | 8 361           | 6 570           | 11 121          | 12 407               | 12 407          | 12 407             | -                 | 4 158                                               | 10 231              | 12 037              |
| Other expenditure                                           | 4,5 | 14 633          | 26 188          | 29 508          | 17 401               | 17 401          | 17 401             | -                 | 22 519                                              | 27 137              | 28 938              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 137 310         | 196 848         | 207 103         | 152 667              | 152 667         | 152 667            | -                 | 188 031                                             | 244 035             | 261 199             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 7 857           | 17 110          | 12 446          | 19 952               | 19 952          | 19 952             | -                 | 21 178                                              | 21 958              | 22 776              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (8 685)         | (50 880)        | (35 122)        | 39 657               | 39 657          | 39 657             | -                 | 19 219                                              | (30 708)            | (34 255)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (8 685)         | (50 880)        | (35 122)        | 39 657               | 39 657          | 39 657             | -                 | 19 219                                              | (30 708)            | (34 255)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (8 685)         | (50 880)        | (35 122)        | 39 657               | 39 657          | 39 657             | -                 | 19 219                                              | (30 708)            | (34 255)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (8 685)         | (50 880)        | (35 122)        | 39 657               | 39 657          | 39 657             | -                 | 19 219                                              | (30 708)            | (34 255)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Northern Cape: //Khara Hais(NC083) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 38 104          | 41 242          | 48 386          | 61 170               | 61 163          | 61 163             | -                 | 65 416                                              | 69 340              | 73 501              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 143 213         | 159 810         | 180 925         | 213 283              | 217 541         | 217 541            | -                 | 221 832                                             | 235 142             | 249 251             |
| Service charges - water revenue                             | 2   | 35 861          | 35 833          | 39 812          | 47 118               | 40 304          | 40 304             | -                 | 47 378                                              | 50 220              | 53 234              |
| Service charges - sanitation revenue                        | 2   | 20 356          | 22 992          | 25 348          | 26 933               | 24 554          | 24 554             | -                 | 28 725                                              | 30 449              | 32 276              |
| Service charges - refuse revenue                            | 2   | 14 390          | 16 948          | 23 257          | 24 346               | 24 324          | 24 324             | -                 | 26 698                                              | 28 300              | 29 998              |
| Service charges - other                                     |     | -               | (1 928)         | (891)           | -                    | (4 717)         | (4 717)            | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 4 404           | 6 371           | 6 273           | 7 018                | 7 048           | 7 048              | -                 | 8 005                                               | 8 485               | 8 994               |
| Interest earned - external investments                      |     | 856             | 839             | 1 259           | 1 005                | 914             | 914                | -                 | 1 231                                               | 1 305               | 1 383               |
| Interest earned - outstanding debtors                       |     | 2 123           | 2 345           | 1 779           | 1 682                | 1 682           | 1 682              | -                 | 1 978                                               | 2 096               | 2 222               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 1 386           | 1 521           | 1 584           | 2 055                | 865             | 865                | -                 | 1 632                                               | 1 730               | 1 834               |
| Licences and permits                                        |     | 1 554           | 1 732           | 1 681           | 1 658                | 1 670           | 1 670              | -                 | 1 669                                               | 1 769               | 1 875               |
| Agency services                                             |     | 3 075           | 3 245           | 3 198           | 3 477                | 3 477           | 3 477              | -                 | 3 497                                               | 3 707               | 3 929               |
| Transfers recognised - operational                          |     | 48 786          | 55 210          | 64 139          | 64 764               | 68 373          | 68 373             | -                 | 64 572                                              | 66 697              | 69 387              |
| Other own revenue                                           | 2   | 3 263           | 10 070          | 7 788           | 3 926                | 9 936           | 9 936              | -                 | 9 338                                               | 9 778               | 10 245              |
| Gains on disposal of PPE                                    |     | 48              | -               | 1 120           | 7 000                | 4 500           | 4 500              | -                 | 15 200                                              | 15 200              | 15 200              |
| Total Revenue (excl. capital transfers and contributions)   |     | 317 419         | 356 229         | 405 659         | 465 434              | 461 635         | 461 635            | -                 | 497 171                                             | 524 219             | 553 329             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 139 527         | 157 264         | 180 587         | 194 753              | 199 752         | 199 752            | -                 | 211 757                                             | 224 462             | 237 930             |
| Remuneration of councillors                                 |     | 5 334           | 6 531           | 6 804           | 7 280                | 7 530           | 7 530              | -                 | 7 981                                               | 8 460               | 8 968               |
| Debt impairment                                             | 3   | 784             | 1 730           | 6 401           | 1 000                | 1 000           | 1 000              | -                 | 2 000                                               | 2 120               | 2 247               |
| Depreciation and asset impairment                           | 2   | 112 108         | 79 259          | 86 013          | 108 542              | 108 542         | 108 542            | -                 | 110 734                                             | 117 378             | 124 421             |
| Finance charges                                             |     | 7 594           | 9 180           | 13 838          | 15 369               | 15 628          | 15 628             | -                 | 16 658                                              | 17 658              | 18 717              |
| Bulk purchases                                              | 2   | 82 101          | 106 266         | 122 837         | 131 915              | 134 115         | 134 115            | -                 | 150 167                                             | 159 177             | 168 727             |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 10 120          | 10 209          | 15 962          | 17 167               | 20 671          | 20 671             | -                 | 14 773                                              | 15 591              | 16 470              |
| Transfers and grants                                        |     | 855             | 917             | 639             | 25 984               | 25 894          | 25 894             | -                 | 25 117                                              | 25 124              | 25 131              |
| Other expenditure                                           | 4,5 | 96 925          | 96 240          | 86 034          | 82 999               | 65 214          | 65 214             | -                 | 76 977                                              | 78 585              | 82 940              |
| Loss on disposal of PPE                                     |     | -               | 1               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 455 347         | 467 597         | 519 114         | 585 008              | 578 345         | 578 345            | -                 | 616 164                                             | 648 555             | 685 551             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 8 719           | 14 841          | 44 398          | 37 044               | 73 032          | 73 032             | -                 | 22 508                                              | 23 355              | 30 210              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (129 208)       | (96 527)        | (69 057)        | (82 530)             | (43 678)        | (43 678)           | -                 | (96 485)                                            | (100 980)           | (102 012)           |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (129 208)       | (96 527)        | (69 057)        | (82 530)             | (43 678)        | (43 678)           | -                 | (96 485)                                            | (100 980)           | (102 012)           |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (129 208)       | (96 527)        | (69 057)        | (82 530)             | (43 678)        | (43 678)           | -                 | (96 485)                                            | (100 980)           | (102 012)           |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (129 208)       | (96 527)        | (69 057)        | (82 530)             | (43 678)        | (43 678)           | -                 | (96 485)                                            | (100 980)           | (102 012)           |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: !Kheis(NC084) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 595             | 1 129           | 1 513           | 1 708                | 1 708           | 1 708              | -                 | 3 165                                               | 3 367               | 3 583               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | 166                                                 | 176                 | 188                 |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | 3 009           | 3 514           | 3 628           | 3 417                | 3 417           | 3 417              | -                 | 4 089                                               | 4 351               | 4 629               |
| Service charges - sanitation revenue                        | 2   | 2 979           | 1 389           | 1 533           | 1 445                | 1 445           | 1 445              | -                 | 1 679                                               | 1 787               | 1 901               |
| Service charges - refuse revenue                            | 2   | -               | 1 849           | 2 071           | 1 919                | 1 919           | 1 919              | -                 | 2 298                                               | 2 445               | 2 601               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 496             | 188             | 719             | 485                  | 484             | 484                | -                 | 514                                                 | 547                 | 582                 |
| Interest earned - external investments                      |     | 161             | 305             | 216             | 310                  | 310             | 310                | -                 | 41                                                  | 44                  | 47                  |
| Interest earned - outstanding debtors                       |     | 775             | 1 684           | 1 839           | 1 767                | 1 767           | 1 767              | -                 | 1 707                                               | 1 817               | 1 933               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | 4                    | 4               | 4                  | -                 | 14                                                  | 15                  | 16                  |
| Licences and permits                                        |     | -               | -               | 2               | 3                    | 3               | 3                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | (321)           | 210             | -               | 171                  | 171             | 171                | -                 | 930                                                 | 990                 | 1 053               |
| Transfers recognised - operational                          |     | 14 517          | 14 747          | 18 186          | 19 771               | 22 327          | 22 327             | -                 | 21 277                                              | 23 584              | 24 300              |
| Other own revenue                                           | 2   | 536             | 231             | 2 347           | 22                   | (500)           | (500)              | -                 | 738                                                 | 786                 | 836                 |
| Gains on disposal of PPE                                    |     | -               | -               | 20              | 382                  | 382             | 382                | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 22 746          | 25 244          | 32 073          | 31 404               | 33 437          | 33 437             | -                 | 36 618                                              | 39 909              | 41 669              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 6 742           | 8 195           | 10 155          | 14 073               | 14 073          | 14 073             | -                 | 18 873                                              | 20 081              | 21 366              |
| Remuneration of councillors                                 |     | 1 746           | 1 490           | 1 714           | 1 760                | 1 760           | 1 760              | -                 | 2 037                                               | 2 167               | 2 306               |
| Debt impairment                                             | 3   | 14 925          | 2 155           | -               | 5 340                | 5 340           | 5 340              | -                 | 4 926                                               | 5 241               | 5 577               |
| Depreciation and asset impairment                           | 2   | 1 164           | 9 650           | 18 718          | 10 191               | 10 484          | 10 484             | -                 | 10 282                                              | 10 940              | 11 640              |
| Finance charges                                             |     | 153             | 220             | 102             | 204                  | 204             | 204                | -                 | 581                                                 | 618                 | 658                 |
| Bulk purchases                                              | 2   | 570             | 732             | 582             | 899                  | 899             | 899                | -                 | 899                                                 | 957                 | 1 018               |
| Other Materials                                             | 8   | 711             | 718             | 604             | 843                  | 1 115           | 1 115              | -                 | 3 063                                               | 3 259               | 3 468               |
| Contracted services                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | 2 017           | -               | 1 887           | 1 890                | 1 890           | 1 890              | -                 | 1 905                                               | 2 027               | 2 156               |
| Other expenditure                                           | 4,5 | 5 008           | 7 123           | 6 707           | 10 370               | 11 045          | 11 045             | -                 | 13 592                                              | 14 461              | 15 387              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 33 036          | 30 284          | 40 469          | 45 569               | 46 810          | 46 810             | -                 | 56 158                                              | 59 751              | 63 576              |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 7 346           | 13 223          | 17 276          | 14 168               | 18 896          | 18 896             | -                 | 19 562                                              | 20 811              | 22 144              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (2 944)         | 8 184           | 8 880           | 3                    | 5 523           | 5 523              | -                 | 22                                                  | 969                 | 237                 |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (2 944)         | 8 184           | 8 880           | 3                    | 5 523           | 5 523              | -                 | 22                                                  | 969                 | 237                 |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (2 944)         | 8 184           | 8 880           | 3                    | 5 523           | 5 523              | -                 | 22                                                  | 969                 | 237                 |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (2 944)         | 8 184           | 8 880           | 3                    | 5 523           | 5 523              | -                 | 22                                                  | 969                 | 237                 |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Tsantsabane(NC085) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | (679)           | 6 040           | 10 546          | 14 695               | 14 695          | 14 695             | -                 | 21 447                                              | 24 648              | 27 497              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 17 209          | 25 874          | 31 007          | 32 569               | 32 569          | 32 569             | -                 | 42 295                                              | 53 109              | 61 149              |
| Service charges - water revenue                             | 2   | 6 624           | 2 483           | 22 414          | 13 693               | 13 693          | 13 693             | -                 | 32 315                                              | 35 606              | 39 236              |
| Service charges - sanitation revenue                        | 2   | 5 954           | 9 507           | 10 630          | 6 186                | 6 186           | 6 186              | -                 | 7 000                                               | 7 990               | 9 339               |
| Service charges - refuse revenue                            | 2   | 3 015           | 3 643           | 6 666           | 3 703                | 3 703           | 3 703              | -                 | 5 917                                               | 7 755               | 9 849               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 294             | 478             | 302             | 281                  | 281             | 281                | -                 | 304                                                 | 325                 | 350                 |
| Interest earned - external investments                      |     | 1 206           | 1 162           | 1 639           | 300                  | 300             | 300                | -                 | 265                                                 | 284                 | 305                 |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 100             | 83              | 156             | 260                  | 260             | 260                | -                 | 290                                                 | 310                 | 334                 |
| Licences and permits                                        |     | 543             | 874             | 821             | 374                  | 374             | 374                | -                 | 385                                                 | 412                 | 443                 |
| Agency services                                             |     | 756             | 591             | 678             | 60                   | 60              | 60                 | -                 | 650                                                 | 696                 | 748                 |
| Transfers recognised - operational                          |     | 58 827          | 22 100          | 25 128          | 29 685               | 29 685          | 29 685             | -                 | 32 303                                              | 32 887              | 33 967              |
| Other own revenue                                           | 2   | 1 936           | 884             | 24 279          | 8 885                | 8 885           | 8 885              | -                 | 12 220                                              | 13 292              | 14 513              |
| Gains on disposal of PPE                                    |     | 2 000           | 232             | -               | 29 000               | 29 000          | 29 000             | -                 | 30 000                                              | 29 000              | 29 000              |
| Total Revenue (excl. capital transfers and contributions)   |     | 97 785          | 73 951          | 134 266         | 139 691              | 139 691         | 139 691            | -                 | 185 391                                             | 206 314             | 226 730             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 30 558          | 35 734          | 43 299          | 53 018               | 53 018          | 53 018             | -                 | 57 707                                              | 61 746              | 66 377              |
| Remuneration of councillors                                 |     | 2 292           | 2 286           | 2 603           | 2 603                | 2 603           | 2 603              | -                 | 2 892                                               | 3 094               | 3 326               |
| Debt impairment                                             | 3   | 33 216          | 7 659           | 22 607          | 12 056               | 12 056          | 12 056             | -                 | 18 792                                              | 20 108              | 21 616              |
| Depreciation and asset impairment                           | 2   | 23 792          | 27 010          | 33 910          | 28 076               | 28 076          | 28 076             | -                 | 30 125                                              | 32 234              | 34 652              |
| Finance charges                                             |     | 2 452           | 2 797           | 4 423           | 864                  | 864             | 864                | -                 | 388                                                 | 415                 | 446                 |
| Bulk purchases                                              | 2   | 18 185          | 23 576          | 28 580          | 29 767               | 29 767          | 29 767             | -                 | 32 800                                              | 36 624              | 40 970              |
| Other Materials                                             | 8   | 1 995           | 1 637           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | 2 093           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | 11 677          | 5 388           | 5 332           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 16 318          | 11 513          | 44 570          | 41 874               | 41 874          | 41 874             | -                 | 50 724                                              | 53 857              | 58 172              |
| Loss on disposal of PPE                                     |     | -               | -               | 32              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 140 485         | 117 601         | 187 448         | 168 258              | 168 258         | 168 258            | -                 | 193 428                                             | 208 078             | 225 559             |
| Surplus/(Deficit)                                           |     | (42 700)        | (43 650)        | (53 182)        | (28 567)             | (28 567)        | (28 567)           | -                 | (8 037)                                             | (1 764)             | 1 171               |
| Transfers recognised - capital                              | 6   | 16 424          | 66 416          | 23 752          | 14 282               | 14 282          | 14 282             | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | 183 192         | -               | 64 000               | 64 000          | 64 000             | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (26 276)        | 205 958         | (29 430)        | 49 715               | 49 715          | 49 715             | -                 | (8 037)                                             | (1 764)             | 1 171               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (26 276)        | 205 958         | (29 430)        | 49 715               | 49 715          | 49 715             | -                 | (8 037)                                             | (1 764)             | 1 171               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (26 276)        | 205 958         | (29 430)        | 49 715               | 49 715          | 49 715             | -                 | (8 037)                                             | (1 764)             | 1 171               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (26 276)        | 205 958         | (29 430)        | 49 715               | 49 715          | 49 715             | -                 | (8 037)                                             | (1 764)             | 1 171               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Kgatelopele(NC086) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 3 864           | 3 324           | 6 021           | 8 087                | 8 591           | 8 591              | -                 | 9 550                                               | 10 113              | 10 670              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 7 465           | 11 477          | 12 351          | 16 815               | 15 184          | 15 184             | -                 | 17 927                                              | 18 985              | 20 029              |
| Service charges - water revenue                             | 2   | 3 128           | 4 254           | 5 178           | 6 337                | 6 722           | 6 722              | -                 | 7 842                                               | 8 304               | 8 761               |
| Service charges - sanitation revenue                        | 2   | 2 650           | 2 920           | 3 104           | 3 475                | 3 846           | 3 846              | -                 | 4 054                                               | 4 293               | 4 530               |
| Service charges - refuse revenue                            | 2   | 6 497           | 3 703           | 4 041           | 4 935                | 5 473           | 5 473              | -                 | 5 964                                               | 6 315               | 6 663               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 178             | 98              | 279             | 24                   | 24              | 24                 | -                 | 259                                                 | 274                 | 289                 |
| Interest earned - external investments                      |     | 222             | 242             | 53              | 26                   | 26              | 26                 | -                 | 27                                                  | 29                  | 31                  |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 17              | -               | -               | 11                   | 11              | 11                 | -                 | 12                                                  | 12                  | 13                  |
| Licences and permits                                        |     | 477             | -               | -               | 700                  | 700             | 700                | -                 | 405                                                 | 429                 | 452                 |
| Agency services                                             |     | -               | 2               | -               | -                    | -               | -                  | -                 | 414                                                 | 439                 | 463                 |
| Transfers recognised - operational                          |     | 14 381          | 10 473          | 11 088          | 18 842               | 18 842          | 18 842             | -                 | 20 836                                              | 22 065              | 23 367              |
| Other own revenue                                           | 2   | 8 948           | -               | 2 506           | 7 424                | 7 257           | 7 257              | -                 | 6 822                                               | 7 251               | 7 685               |
| Gains on disposal of PPE                                    |     | -               | 1 725           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 47 828          | 38 218          | 44 621          | 66 676               | 66 676          | 66 676             | -                 | 74 111                                              | 78 509              | 82 952              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 10 273          | 11 445          | 12 380          | 14 178               | 14 846          | 14 846             | -                 | 19 681                                              | 20 842              | 21 989              |
| Remuneration of councillors                                 |     | 1 779           | 1 917           | 1 989           | 2 142                | 2 015           | 2 015              | -                 | 2 639                                               | 2 795               | 2 949               |
| Debt impairment                                             | 3   | (8 305)         | 5 151           | 1 793           | 5 800                | 5 857           | 5 857              | -                 | 5 600                                               | 9 500               | 10 013              |
| Depreciation and asset impairment                           | 2   | -               | 10 710          | 10 646          | 5 458                | 5 458           | 5 458              | -                 | 5 909                                               | 6 258               | 6 602               |
| Finance charges                                             |     | 557             | 1 582           | 2 233           | 2 440                | 1 296           | 1 296              | -                 | 584                                                 | 618                 | 652                 |
| Bulk purchases                                              | 2   | 8 838           | 10 556          | 12 264          | 13 767               | 13 767          | 13 767             | -                 | 14 868                                              | 16 057              | 17 422              |
| Other Materials                                             | 8   | 1 643           | 1 092           | 1 849           | 3 130                | 2 337           | 2 337              | -                 | 3 669                                               | 3 885               | 4 114               |
| Contracted services                                         |     | 2 875           | 2 609           | 2 924           | 3 481                | 3 283           | 3 283              | -                 | 4 307                                               | 4 561               | 4 812               |
| Transfers and grants                                        |     | 5 464           | 2 421           | 3 983           | 4 757                | 4 757           | 4 757              | -                 | 7 311                                               | 7 742               | 8 168               |
| Other expenditure                                           | 4,5 | 8 593           | 7 918           | 7 078           | 11 523               | 13 060          | 13 060             | -                 | 9 543                                               | 8 128               | 7 309               |
| Loss on disposal of PPE                                     |     | -               | 127             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 31 718          | 55 530          | 57 139          | 66 676               | 66 676          | 66 676             | -                 | 74 111                                              | 80 386              | 84 031              |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 3 631           | 3 834           | 13 247          | -                    | -               | -                  | -                 | 7 843                                               | 8 306               | 8 763               |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 19 741          | (13 478)        | 729             | -                    | -               | -                  | -                 | 7 843                                               | 6 429               | 7 684               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 19 741          | (13 478)        | 729             | -                    | -               | -                  | -                 | 7 843                                               | 6 429               | 7 684               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 19 741          | (13 478)        | 729             | -                    | -               | -                  | -                 | 7 843                                               | 6 429               | 7 684               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 19 741          | (13 478)        | 729             | -                    | -               | -                  | -                 | 7 843                                               | 6 429               | 7 684               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Z F Mgcawu(DC8) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 1 708           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | 68              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 60              | 9               | 141             | 50                   | 50              | 50                 | -                 | 40                                                  | 45                  | 50                  |
| Interest earned - external investments                      |     | 752             | 529             | 300             | 175                  | 250             | 250                | -                 | 350                                                 | 275                 | 300                 |
| Interest earned - outstanding debtors                       |     | 7               | 6               | 5               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | 1 042           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 52 617          | 44 169          | 49 905          | 47 723               | 50 723          | 50 723             | -                 | 52 459                                              | 53 847              | 54 996              |
| Other own revenue                                           | 2   | 5 499           | 6 429           | 2 517           | 9 310                | 6 758           | 6 758              | -                 | 3 636                                               | 3 360               | 3 480               |
| Gains on disposal of PPE                                    |     | 2 330           | -               | -               | 575                  | 575             | 575                | -                 | 3 200                                               | 600                 | 750                 |
| Total Revenue (excl. capital transfers and contributions)   |     | 64 084          | 51 142          | 52 869          | 57 833               | 58 356          | 58 356             | -                 | 59 685                                              | 58 127              | 59 576              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 25 079          | 29 865          | 34 177          | 36 954               | 35 670          | 35 670             | -                 | 39 339                                              | 41 157              | 42 063              |
| Remuneration of councillors                                 |     | 2 512           | 2 706           | 2 910           | 3 636                | 3 963           | 3 963              | -                 | 3 576                                               | 3 755               | 3 943               |
| Debt impairment                                             | 3   | 1 917           | 651             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 3 072           | 2 165           | 1 516           | 1 154                | 783             | 783                | -                 | 748                                                 | 785                 | 824                 |
| Finance charges                                             |     | 764             | 488             | 326             | -                    | 225             | 225                | -                 | 124                                                 | 130                 | 137                 |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | 597             | 569             | 538             | 1 353                | 1 441           | 1 441              | -                 | 1 564                                               | 1 496               | 1 556               |
| Contracted services                                         |     | 2 072           | 3 112           | 1 157           | -                    | -               | -                  | -                 | 145                                                 | 137                 | 143                 |
| Transfers and grants                                        |     | 5 851           | 2 779           | 3 545           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 18 311          | 14 001          | 12 571          | 11 651               | 15 261          | 15 261             | -                 | 11 915                                              | 10 221              | 10 609              |
| Loss on disposal of PPE                                     |     | -               | 42 294          | 1 837           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 60 176          | 98 630          | 58 575          | 54 748               | 57 343          | 57 343             | -                 | 57 411                                              | 57 681              | 59 275              |
| Surplus/(Deficit)                                           |     | 3 908           | (47 488)        | (5 707)         | 3 085                | 1 013           | 1 013              | -                 | 2 274                                               | 446                 | 301                 |
| Transfers recognised - capital                              | 6   | 13 266          | 9 982           | 8 985           | 8 700                | 1 000           | 1 000              | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 17 174          | (37 506)        | 3 278           | 11 785               | 2 013           | 2 013              | -                 | 2 274                                               | 446                 | 301                 |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 17 174          | (37 506)        | 3 278           | 11 785               | 2 013           | 2 013              | -                 | 2 274                                               | 446                 | 301                 |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 17 174          | (37 506)        | 3 278           | 11 785               | 2 013           | 2 013              | -                 | 2 274                                               | 446                 | 301                 |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 17 174          | (37 506)        | 3 278           | 11 785               | 2 013           | 2 013              | -                 | 2 274                                               | 446                 | 301                 |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Sol Plaatje(NC091) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 209 351         | 271 038         | 331 348         | 367 941              | 367 941         | 367 941            | -                 | 397 946                                             | 435 051             | 474 222             |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 360 485         | 480 070         | 539 544         | 570 492              | 540 492         | 540 492            | -                 | 608 853                                             | 647 592             | 692 575             |
| Service charges - water revenue                             | 2   | 132 727         | 169 936         | 198 997         | 203 457              | 203 457         | 203 457            | -                 | 239 315                                             | 251 342             | 266 631             |
| Service charges - sanitation revenue                        | 2   | 45 180          | 52 962          | 58 667          | 61 541               | 61 541          | 61 541             | -                 | 67 187                                              | 71 618              | 76 600              |
| Service charges - refuse revenue                            | 2   | 32 932          | 37 731          | 41 221          | 43 744               | 44 744          | 44 744             | -                 | 46 841                                              | 49 562              | 52 117              |
| Service charges - other                                     |     | 81              | 1               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 12 739          | 12 416          | 14 253          | 15 721               | 15 866          | 15 866             | -                 | 17 606                                              | 18 697              | 19 753              |
| Interest earned - external investments                      |     | 4 802           | 8 565           | 15 173          | 9 000                | 12 000          | 12 000             | -                 | 12 000                                              | 12 500              | 13 000              |
| Interest earned - outstanding debtors                       |     | 30 000          | 30 424          | 32 108          | 32 000               | 48 000          | 48 000             | -                 | 45 000                                              | 42 000              | 40 000              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 3 635           | 5 424           | 4 652           | 7 634                | 7 634           | 7 634              | -                 | 7 635                                               | 8 085               | 8 523               |
| Licences and permits                                        |     | 3 125           | 3 797           | 2 568           | 3 259                | 3 259           | 3 259              | -                 | 2 672                                               | 2 834               | 2 991               |
| Agency services                                             |     | 3 808           | 3 603           | 4 860           | 3 650                | 3 650           | 3 650              | -                 | 4 900                                               | 5 194               | 5 480               |
| Transfers recognised - operational                          |     | 138 963         | 154 482         | 166 865         | 163 883              | 167 306         | 167 306            | -                 | 164 710                                             | 160 300             | 158 657             |
| Other own revenue                                           | 2   | 26 476          | 25 323          | 34 581          | 28 398               | 68 960          | 68 960             | -                 | 33 745                                              | 35 965              | 38 103              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 1 004 304       | 1 255 771       | 1 444 839       | 1 510 719            | 1 544 849       | 1 544 849          | -                 | 1 648 409                                           | 1 740 738           | 1 848 652           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 365 241         | 407 342         | 435 428         | 490 534              | 498 334         | 498 334            | -                 | 547 624                                             | 581 540             | 614 684             |
| Remuneration of councillors                                 |     | 13 331          | 16 415          | 17 243          | 18 607               | 18 807          | 18 807             | -                 | 19 968                                              | 21 265              | 22 541              |
| Debt impairment                                             | 3   | 97 383          | 103 688         | 110 819         | 133 000              | 133 000         | 133 000            | -                 | 145 000                                             | 156 760             | 169 353             |
| Depreciation and asset impairment                           | 2   | 39 520          | 38 888          | 42 291          | 49 150               | 49 150          | 49 150             | -                 | 52 550                                              | 56 916              | 61 664              |
| Finance charges                                             |     | 10 552          | 17 088          | 24 694          | 36 718               | 32 718          | 32 718             | -                 | 36 559                                              | 29 996              | 28 796              |
| Bulk purchases                                              | 2   | 234 315         | 290 022         | 347 076         | 379 000              | 399 000         | 399 000            | -                 | 422 000                                             | 456 460             | 492 221             |
| Other Materials                                             | 8   | 51 065          | 68 422          | 68 982          | 83 300               | 84 660          | 84 660             | -                 | 87 135                                              | 91 403              | 95 825              |
| Contracted services                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | 3 191           | 2 907           | 2 623           | 54 070               | 54 428          | 54 428             | -                 | 54 750                                              | 58 050              | 61 295              |
| Other expenditure                                           | 4,5 | 213 722         | 253 694         | 241 651         | 251 225              | 294 175         | 294 175            | -                 | 266 998                                             | 277 296             | 293 869             |
| Loss on disposal of PPE                                     |     | -               | 1 968           | 1 030           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 1 028 320       | 1 200 434       | 1 291 837       | 1 495 603            | 1 564 272       | 1 564 272          | -                 | 1 632 584                                           | 1 729 687           | 1 840 250           |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 50 889          | 103 187         | 109 958         | 95 767               | 145 015         | 145 015            | -                 | 88 927                                              | 73 997              | 74 156              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | 26 873          | 158 524         | 262 959         | 110 883              | 125 593         | 125 593            | -                 | 104 753                                             | 85 049              | 82 557              |
| Surplus/(Deficit) after capital transfers and contributions |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|                                                             |     | 26 873          | 158 524         | 262 959         | 110 883              | 125 593         | 125 593            | -                 | 104 753                                             | 85 049              | 82 557              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Dikgatlong(NC092) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 5 932           | 13 541          | 7 500           | 4 500                | 4 500           | 4 500              | -                 | 4 500                                               | 4 815               | 5 103               |
| Property rates - penalties and collection charges           |     | -               | -               | -               |                      | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 15 600          | 14 138          | 23 941          | 20 460               | 20 460          | 20 460             | -                 | 20 000                                              | 20 890              | 22 918              |
| Service charges - water revenue                             | 2   | 7 675           | 10 199          | 14 042          | 11 315               | 11 315          | 11 315             | -                 | 10 000                                              | 11 150              | 11 875              |
| Service charges - sanitation revenue                        | 2   | 2 280           | 1 765           | 3 016           | 2 230                | 2 230           | 2 230              | -                 | 2 200                                               | 2 332               | 2 483               |
| Service charges - refuse revenue                            | 2   | 4 479           | 4 707           | 6 770           | 5 957                | 5 957           | 5 957              | -                 | 6 000                                               | 6 360               | 6 773               |
| Service charges - other                                     |     | -               | -               | -               |                      | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 290             | 159             | 214             | 200                  | 200             | 200                | -                 | 240                                                 | 256                 | 275                 |
| Interest earned - external investments                      |     | -               | 718             | 50              | 220                  | 220             | 220                | -                 | 220                                                 | 230                 | 240                 |
| Interest earned - outstanding debtors                       |     | 8 740           | 8 319           | 6 000           | 11 220               | 11 220          | 11 220             | -                 | 11 962                                              | 12 799              | 13 448              |
| Dividends received                                          |     | -               | -               | -               |                      | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 1               | 93              | 20              | 17                   | 17              | 17                 | -                 | 17                                                  | 18                  | 18                  |
| Licences and permits                                        |     | 288             | 32              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | 60                                                  | 64                  | 68                  |
| Transfers recognised - operational                          |     | 47 686          | 42 286          | 50 802          | 51 395               | 51 395          | 51 395             | -                 | 55 180                                              | 58 300              | 62 292              |
| Other own revenue                                           | 2   | 86              | 618             | 310             | 87                   | 87              | 87                 | -                 | 141                                                 | 157                 | 173                 |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 93 057          | 96 574          | 112 665         | 107 601              | 107 601         | 107 601            | -                 | 110 520                                             | 117 371             | 125 666             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 22 177          | 23 211          | 28 613          | 31 791               | 31 791          | 31 791             | -                 | 43 093                                              | 46 103              | 49 094              |
| Remuneration of councillors                                 |     | 2 585           | 1 912           | 3 191           | 3 800                | 3 800           | 3 800              | -                 | 3 313                                               | 3 511               | 3 757               |
| Debt impairment                                             | 3   | 11 938          | 1 126           | 6 000           | 24 511               | 24 511          | 24 511             | -                 | 7 500                                               | 8 000               | 8 300               |
| Depreciation and asset impairment                           | 2   | -               | -               | -               | 450                  | 450             | 450                | -                 | 500                                                 | 550                 | 600                 |
| Finance charges                                             |     | -               | 88              | 294             | -                    | -               | -                  | -                 | 100                                                 | 110                 | 113                 |
| Bulk purchases                                              | 2   | 14 655          | 23 478          | 25 001          | 33 000               | 33 000          | 33 000             | -                 | 27 000                                              | 28 950              | 31 200              |
| Other Materials                                             | 8   | 2 075           | 2 313           | -               | -                    | -               | -                  | -                 | 2 685                                               | 2 872               | 3 074               |
| Contracted services                                         |     | 2 366           | 5 308           | 4 850           | 4 670                | 4 670           | 4 670              | -                 | 6 630                                               | 7 000               | 7 324               |
| Transfers and grants                                        |     | 133             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 8 339           | 16 319          | 13 432          | 9 373                | 9 373           | 9 373              | -                 | 19 635                                              | 20 207              | 22 118              |
| Loss on disposal of PPE                                     |     | -               | 16 553          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 64 269          | 90 309          | 81 381          | 107 595              | 107 595         | 107 595            | -                 | 110 456                                             | 117 303             | 125 580             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 750             | 21 688          | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | 29 538          | 27 954          | 31 284          | 6                    | 6               | 6                  | -                 | 63                                                  | 68                  | 86                  |
| Surplus/(Deficit) after capital transfers and contributions |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|                                                             |     | 29 538          | 27 954          | 31 284          | 6                    | 6               | 6                  | -                 | 63                                                  | 68                  | 86                  |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Magareng(NC093) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 2 803           | 3 530           | 3 617           | 4 480                | 4 480           | 4 480              | -                 | 4 898                                               | 5 162               | 5 441               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | 1 000                | 1 000           | 1 000              | -                 | 1 000                                               | 1 054               | 1 111               |
| Service charges - electricity revenue                       | 2   | 8 091           | 9 296           | 12 840          | 14 797               | 14 797          | 14 797             | -                 | 15 181                                              | 16 001              | 16 865              |
| Service charges - water revenue                             | 2   | 1 651           | 3 241           | 3 073           | 6 465                | 6 465           | 6 465              | -                 | 6 296                                               | 6 636               | 6 994               |
| Service charges - sanitation revenue                        | 2   | 2 527           | 2 824           | 2 528           | 3 999                | 3 999           | 3 999              | -                 | 4 227                                               | 4 455               | 4 695               |
| Service charges - refuse revenue                            | 2   | 2 294           | 2 486           | 2 415           | 3 384                | 3 384           | 3 384              | -                 | 3 751                                               | 3 954               | 4 167               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 16              | 61              | 46              | 45                   | 45              | 45                 | -                 | 60                                                  | 63                  | 66                  |
| Interest earned - external investments                      |     | 503             | 291             | 3 424           | 53                   | 53              | 53                 | -                 | 1 004                                               | 1 058               | 1 115               |
| Interest earned - outstanding debtors                       |     | 4 753           | 6 333           | 2 714           | 6 200                | 6 200           | 6 200              | -                 | 6 490                                               | 6 850               | 7 223               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 27              | 160             | 875             | 763                  | 763             | 763                | -                 | 1 013                                               | 1 065               | 1 121               |
| Licences and permits                                        |     | 425             | 363             | 430             | 427                  | 427             | 427                | -                 | 427                                                 | 449                 | 472                 |
| Agency services                                             |     | -               | -               | -               | 13                   | 13              | 13                 | -                 | 13                                                  | 13                  | 14                  |
| Transfers recognised - operational                          |     | 28 414          | 28 681          | 40 578          | 36 815               | 36 815          | 36 815             | -                 | 39 351                                              | 40 417              | 41 367              |
| Other own revenue                                           | 2   | 254             | 524             | 1 089           | 73                   | 73              | 73                 | -                 | 619                                                 | 652                 | 687                 |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | 1 988                                               | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 51 759          | 57 791          | 73 627          | 78 512               | 78 512          | 78 512             | -                 | 86 315                                              | 87 829              | 91 339              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 21 777          | 22 430          | 25 252          | 28 744               | 28 744          | 28 744             | -                 | 33 857                                              | 35 686              | 37 614              |
| Remuneration of councillors                                 |     | 1 872           | 2 396           | 2 594           | 2 937                | 2 937           | 2 937              | -                 | 3 119                                               | 3 288               | 3 465               |
| Debt impairment                                             | 3   | 4 058           | 50 833          | 13 202          | 16 685               | 16 685          | 16 685             | -                 | 18 853                                              | 19 856              | 20 936              |
| Depreciation and asset impairment                           | 2   | 10 307          | 10 505          | 5 375           | 11 297               | 11 297          | 11 297             | -                 | 11 186                                              | 11 789              | 12 723              |
| Finance charges                                             |     | 131             | 1 017           | 1 003           | 100                  | 100             | 100                | -                 | 100                                                 | 105                 | 111                 |
| Bulk purchases                                              | 2   | 11 252          | 13 798          | 15 912          | 16 488               | 16 488          | 16 488             | -                 | 16 740                                              | 17 996              | 19 349              |
| Other Materials                                             | 8   | 508             | 1 435           | 4 990           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 477             | 571             | 523             | 2 265                | 2 265           | 2 265              | -                 | 2 842                                               | 3 094               | 3 411               |
| Transfers and grants                                        |     | 3 763           | 9 100           | 5 397           | 8 229                | 8 229           | 8 229              | -                 | 6 761                                               | 6 564               | 6 839               |
| Other expenditure                                           | 4,5 | 6 873           | 10 911          | 8 880           | 18 789               | 18 789          | 18 789             | -                 | 21 830                                              | 23 008              | 24 251              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 61 018          | 122 995         | 83 128          | 105 532              | 105 532         | 105 532            | -                 | 115 288                                             | 121 387             | 128 699             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 28 600          | 13 788          | 11 428          | 20 235               | 20 235          | 20 235             | -                 | 22 287                                              | 22 001              | 11 290              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 19 342          | (51 417)        | 1 927           | (6 785)              | (6 785)         | (6 785)            | -                 | (6 686)                                             | (11 557)            | (26 070)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 19 342          | (51 417)        | 1 927           | (6 785)              | (6 785)         | (6 785)            | -                 | (6 686)                                             | (11 557)            | (26 070)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 19 342          | (51 417)        | 1 927           | (6 785)              | (6 785)         | (6 785)            | -                 | (6 686)                                             | (11 557)            | (26 070)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 19 342          | (51 417)        | 1 927           | (6 785)              | (6 785)         | (6 785)            | -                 | (6 686)                                             | (11 557)            | (26 070)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Northern Cape: Phokwane(NC094) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 7 157           | 7 927           | 7 776           | 12 216               | 12 216          | 12 216             | -                 | 15 654                                              | 20 722              | 21 862              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 38 436          | 47 650          | 50 319          | 60 745               | 60 745          | 60 745             | -                 | 45 203                                              | 67 234              | 70 928              |
| Service charges - water revenue                             | 2   | 13 418          | 18 566          | 19 923          | 16 843               | 16 843          | 16 843             | -                 | 28 457                                              | 30 136              | 31 793              |
| Service charges - sanitation revenue                        | 2   | 5 327           | 6 111           | 8 355           | 9 441                | 9 441           | 9 441              | -                 | 11 623                                              | 12 308              | 12 985              |
| Service charges - refuse revenue                            | 2   | 4 918           | 4 727           | 4 475           | 6 230                | 6 230           | 6 230              | -                 | 7 734                                               | 8 190               | 8 641               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 139             | 136             | 294             | 319                  | 319             | 319                | -                 | 380                                                 | 402                 | 424                 |
| Interest earned - external investments                      |     | 846             | 1 715           | 2 335           | 2 163                | 2 163           | 2 163              | -                 | 2 082                                               | 2 205               | 2 326               |
| Interest earned - outstanding debtors                       |     | 7 796           | 7 927           | -               | 8 451                | 8 451           | 8 451              | -                 | 9 457                                               | 10 015              | 10 566              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 128             | 191             | 74              | 80                   | 80              | 80                 | -                 | 133                                                 | 141                 | 149                 |
| Licences and permits                                        |     | 1 297           | 1 692           | 1 488           | 1 627                | 1 627           | 1 627              | -                 | 1 617                                               | 1 712               | 1 806               |
| Agency services                                             |     | 1 082           | 1 458           | 1 134           | 1 172                | 1 172           | 1 172              | -                 | 1 312                                               | 1 390               | 1 466               |
| Transfers recognised - operational                          |     | 98 400          | 84 206          | 81 944          | 71 781               | 71 781          | 71 781             | -                 | 76 376                                              | 81 275              | 82 463              |
| Other own revenue                                           | 2   | 1 196           | 1 965           | 12 700          | 959                  | 959             | 959                | -                 | 1 260                                               | 1 334               | 1 407               |
| Gains on disposal of PPE                                    |     | 279             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 180 418         | 184 272         | 190 817         | 192 026              | 192 026         | 192 026            | -                 | 201 287                                             | 237 064             | 246 817             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 33 095          | 37 846          | 42 642          | 44 376               | 44 376          | 44 376             | -                 | 48 290                                              | 51 289              | 54 474              |
| Remuneration of councillors                                 |     | 4 454           | 4 911           | 4 814           | 4 303                | 4 303           | 4 303              | -                 | 4 634                                               | 4 884               | 5 148               |
| Debt impairment                                             | 3   | 29 064          | 29 509          | 16 180          | 18 048               | 18 048          | 18 048             | -                 | 30 440                                              | 32 084              | 33 817              |
| Depreciation and asset impairment                           | 2   | 7 080           | 6 918           | 7 379           | 7 293                | 7 293           | 7 293              | -                 | 7 293                                               | 7 687               | 8 102               |
| Finance charges                                             |     | 1 089           | 1 364           | 1 244           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 41 377          | 41 891          | 53 243          | 55 000               | 55 000          | 55 000             | -                 | 66 131                                              | 70 938              | 76 104              |
| Other Materials                                             | 8   | -               | -               | 14 882          | 5 452                | 5 452           | 5 452              | -                 | 6 937                                               | 7 347               | 7 751               |
| Contracted services                                         |     | 414             | 714             | 1 760           | 13 199               | 13 199          | 13 199             | -                 | 13 122                                              | 13 896              | 14 661              |
| Transfers and grants                                        |     | 15 094          | 3 258           | 3 189           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 26 779          | 25 152          | 25 849          | 39 874               | 39 874          | 39 874             | -                 | 42 305                                              | 43 401              | 45 691              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 158 446         | 151 563         | 171 182         | 187 545              | 187 545         | 187 545            | -                 | 219 153                                             | 231 526             | 245 747             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | -               | -               | 45 594               | 45 594          | 45 594             | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 21 973          | 32 710          | 19 635          | 50 074               | 50 074          | 50 074             | -                 | (17 866)                                            | 5 538               | 1 070               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 21 973          | 32 710          | 19 635          | 50 074               | 50 074          | 50 074             | -                 | (17 866)                                            | 5 538               | 1 070               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 21 973          | 32 710          | 19 635          | 50 074               | 50 074          | 50 074             | -                 | (17 866)                                            | 5 538               | 1 070               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 21 973          | 32 710          | 19 635          | 50 074               | 50 074          | 50 074             | -                 | (17 866)                                            | 5 538               | 1 070               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Northern Cape: Frances Baard(DC9) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 396             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | 13              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | 3               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 7               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 253             | 507             | 596             | 961                  | 961             | 961                | -                 | 1 061                                               | 1 113               | 1 156               |
| Interest earned - external investments                      |     | 5 338           | 5 491           | 5 672           | 4 619                | 4 619           | 4 619              | -                 | 5 673                                               | 4 907               | 5 103               |
| Interest earned - outstanding debtors                       |     | 10              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | 686             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 90 264          | 88 914          | 94 579          | 93 815               | 94 175          | 94 175             | -                 | 101 083                                             | 108 725             | 115 778             |
| Other own revenue                                           | 2   | 1 593           | 333             | 1 073           | 24                   | 24              | 24                 | -                 | 115                                                 | 100                 | 100                 |
| Gains on disposal of PPE                                    |     | 302             | -               | -               | 60                   | 60              | 60                 | -                 | 60                                                  | 63                  | 66                  |
| Total Revenue (excl. capital transfers and contributions)   |     | 98 866          | 95 246          | 101 921         | 99 479               | 99 840          | 99 840             | -                 | 107 992                                             | 114 907             | 122 203             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 31 783          | 34 634          | 39 423          | 47 498               | 47 498          | 47 498             | -                 | 54 388                                              | 57 989              | 60 931              |
| Remuneration of councillors                                 |     | 4 316           | 4 595           | 5 160           | 5 679                | 5 679           | 5 679              | -                 | 6 055                                               | 6 335               | 6 630               |
| Debt impairment                                             | 3   | 580             | -               | -               | 3                    | 3               | 3                  | -                 | 3                                                   | 3                   | 3                   |
| Depreciation and asset impairment                           | 2   | 3 530           | 22 562          | 3 429           | 5 050                | 5 050           | 5 050              | -                 | 5 380                                               | 5 380               | 5 380               |
| Finance charges                                             |     | 3 428           | 2 471           | 2 318           | 2 215                | 2 215           | 2 215              | -                 | 2 854                                               | 2 054               | 2 054               |
| Bulk purchases                                              | 2   | 12              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | 2 314           | 2 569           | 3 983                | 4 528           | 4 528              | -                 | 5 245                                               | 5 507               | 5 729               |
| Contracted services                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | 28 327          | 26 382          | 35 437          | 42 937               | 42 430          | 42 430             | -                 | 42 973                                              | 34 217              | 33 392              |
| Other expenditure                                           | 4,5 | 13 270          | 12 130          | 10 138          | 13 595               | 14 300          | 14 300             | -                 | 15 533                                              | 16 347              | 16 993              |
| Loss on disposal of PPE                                     |     | 48              | 615             | 1 050           | 200                  | 200             | 200                | -                 | 200                                                 | 210                 | 218                 |
| Total Expenditure                                           |     | 85 293          | 105 704         | 99 524          | 121 161              | 121 904         | 121 904            | -                 | 132 631                                             | 128 042             | 131 330             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 13 573          | (10 458)        | 2 396           | (21 681)             | (22 064)        | (22 064)           | -                 | (24 639)                                            | (13 134)            | (9 127)             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | 13 573          | (10 458)        | 2 396           | (21 681)             | (22 064)        | (22 064)           | -                 | (24 639)                                            | (13 134)            | (9 127)             |
| Surplus/(Deficit) after capital transfers and contributions |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 13 573          | (10 458)        | 2 396           | (21 681)             | (22 064)        | (22 064)           | -                 | (24 639)                                            | (13 134)            | (9 127)             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 13 573          | (10 458)        | 2 396           | (21 681)             | (22 064)        | (22 064)           | -                 | (24 639)                                            | (13 134)            | (9 127)             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 13 573          | (10 458)        | 2 396           | (21 681)             | (22 064)        | (22 064)           | -                 | (24 639)                                            | (13 134)            | (9 127)             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**North West: Moretele(NW371) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 2 461           | 2 459           | 3 807           | 7 361                | 19 653          | 19 653             | -                 | 21 233                                              | 22 423              | 23 678              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | 14 816          | 18 386          | 16 106          | 18 222               | -               | -                  | -                 | 18 781                                              | 19 833              | 20 943              |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | 3 075           | 10 277               | -               | -                  | -                 | 10 287                                              | 10 863              | 11 472              |
| Service charges - other                                     |     | -               | -               | -               | 26                   | 28 499          | 28 499             | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 26              | 22              | 102             | 307                  | 307             | 307                | -                 | 95                                                  | 100                 | 106                 |
| Interest earned - external investments                      |     | 884             | 714             | 1 901           | 5 663                | 3 663           | 3 663              | -                 | 3 704                                               | 3 911               | 4 130               |
| Interest earned - outstanding debtors                       |     | 9 445           | 8 426           | 3 404           | 4 983                | 4 983           | 4 983              | -                 | 5 038                                               | 5 320               | 5 618               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 181 491         | 137 224         | 153 616         | 187 895              | 188 245         | 188 245            | -                 | 225 060                                             | 277 429             | 287 606             |
| Other own revenue                                           | 2   | 799             | 587             | 2 430           | 922                  | 922             | 922                | -                 | 12 230                                              | 12 915              | 13 661              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 209 922         | 167 817         | 184 440         | 235 655              | 246 272         | 246 272            | -                 | 296 428                                             | 352 794             | 367 214             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 30 477          | 39 709          | 49 418          | 62 208               | 61 369          | 61 369             | -                 | 73 931                                              | 78 612              | 82 809              |
| Remuneration of councillors                                 |     | 11 482          | 13 837          | 14 784          | 15 359               | 16 818          | 16 818             | -                 | 17 831                                              | 18 972              | 20 187              |
| Debt impairment                                             | 3   | 35 348          | 36 036          | 12 689          | 8 960                | -               | -                  | -                 | 8 387                                               | 8 857               | 9 353               |
| Depreciation and asset impairment                           | 2   | 16 825          | 18 049          | 4 922           | 5 728                | 4 228           | 4 228              | -                 | 5 870                                               | 4 699               | 4 981               |
| Finance charges                                             |     | 2 928           | 403             | 93              | 157                  | 157             | 157                | -                 | 120                                                 | 127                 | 134                 |
| Bulk purchases                                              | 2   | 33 395          | 45 860          | 42 513          | 45 000               | 45 000          | 45 000             | -                 | 47 295                                              | 49 944              | 52 740              |
| Other Materials                                             | 8   | 2 747           | 5 903           | 10 518          | 9 384                | 11 164          | 11 164             | -                 | 17 905                                              | 18 906              | 20 171              |
| Contracted services                                         |     | 3 403           | 5 728           | 14 333          | 15 963               | 19 263          | 19 263             | -                 | 28 680                                              | 29 547              | 31 982              |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 44 125          | 54 178          | 77 400          | 69 362               | 84 620          | 84 620             | -                 | 82 181                                              | 86 959              | 91 829              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 180 730         | 219 703         | 226 671         | 232 120              | 242 619         | 242 619            | -                 | 282 200                                             | 296 623             | 314 186             |
| Surplus/(Deficit)                                           |     | 29 192          | (51 885)        | (42 231)        | 3 535                | 3 653           | 3 653              | -                 | 14 228                                              | 56 171              | 53 028              |
| Transfers recognised - capital                              | 6   | 44 326          | 72 896          | 138 952         | 108 160              | 115 063         | 115 063            | -                 | 107 110                                             | 98 244              | 102 754             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 73 518          | 21 011          | 96 721          | 111 695              | 118 716         | 118 716            | -                 | 121 338                                             | 154 415             | 155 782             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 73 518          | 21 011          | 96 721          | 111 695              | 118 716         | 118 716            | -                 | 121 338                                             | 154 415             | 155 782             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 73 518          | 21 011          | 96 721          | 111 695              | 118 716         | 118 716            | -                 | 121 338                                             | 154 415             | 155 782             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 73 518          | 21 011          | 96 721          | 111 695              | 118 716         | 118 716            | -                 | 121 338                                             | 154 415             | 155 782             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**North West: Madibeng(NW372) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 138 402         | 163 462         | 174 982         | 251 231              | 251 231         | 251 231            | -                 | 330 084                                             | 347 908             | 366 695             |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 257 246         | 327 873         | 349 417         | 383 677              | 383 677         | 383 677            | -                 | 450 000                                             | 474 300             | 499 912             |
| Service charges - water revenue                             | 2   | 42 664          | 60 744          | 80 702          | 82 771               | 82 771          | 82 771             | -                 | 100 990                                             | 106 444             | 112 191             |
| Service charges - sanitation revenue                        | 2   | 24 828          | 34 366          | 21 070          | 21 780               | 21 780          | 21 780             | -                 | 24 633                                              | 25 963              | 27 365              |
| Service charges - refuse revenue                            | 2   | 23 547          | 22 088          | 22 565          | 23 845               | 23 845          | 23 845             | -                 | 25 944                                              | 27 345              | 28 822              |
| Service charges - other                                     |     | -               | -               | 221             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 894             | 663             | 480             | 566                  | 566             | 566                | -                 | 596                                                 | 628                 | 662                 |
| Interest earned - external investments                      |     | 11 056          | 11 898          | 17 079          | 10 304               | 10 304          | 10 304             | -                 | 3 943                                               | 4 156               | 4 380               |
| Interest earned - outstanding debtors                       |     | 36 722          | 43 273          | 54 910          | 55 000               | 55 000          | 55 000             | -                 | 50 253                                              | 52 966              | 55 826              |
| Dividends received                                          |     | 7               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 773             | 798             | 788             | 525                  | 525             | 525                | -                 | 1 094                                               | 1 153               | 1 215               |
| Licences and permits                                        |     | 4 120           | 5 275           | 3 715           | 4 823                | 4 823           | 4 823              | -                 | 1 796                                               | 1 893               | 1 995               |
| Agency services                                             |     | 8 182           | 8 755           | 1 280           | 6 000                | 6 000           | 6 000              | -                 | 2 245                                               | 2 366               | 2 494               |
| Transfers recognised - operational                          |     | 219 833         | 239 899         | 276 031         | 327 460              | 327 460         | 327 460            | -                 | 375 958                                             | 461 473             | 512 488             |
| Other own revenue                                           | 2   | 14 788          | 14 294          | 23 261          | 51 473               | 51 473          | 51 473             | -                 | 26 477                                              | 27 799              | 29 193              |
| Gains on disposal of PPE                                    |     | 16              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 783 078         | 933 387         | 1 026 502       | 1 219 454            | 1 219 454       | 1 219 454          | -                 | 1 394 012                                           | 1 534 394           | 1 643 239           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 202 975         | 229 324         | 257 772         | 288 400              | 288 400         | 288 400            | -                 | 308 100                                             | 324 672             | 346 416             |
| Remuneration of councillors                                 |     | 15 365          | 19 773          | 22 988          | 24 498               | 24 498          | 24 498             | -                 | 25 800                                              | 27 606              | 29 538              |
| Debt impairment                                             | 3   | 112 964         | 110 666         | 403 710         | 185 000              | 185 000         | 185 000            | -                 | 232 913                                             | 245 490             | 258 747             |
| Depreciation and asset impairment                           | 2   | 37 849          | 484 426         | 474 550         | 40 400               | 40 400          | 40 400             | -                 | 78 340                                              | 82 600              | 85 699              |
| Finance charges                                             |     | 63 216          | 64 165          | 70 448          | 10 000               | 10 000          | 10 000             | -                 | 10 000                                              | 10 540              | 11 109              |
| Bulk purchases                                              | 2   | 290 971         | 329 089         | 359 138         | 366 000              | 366 000         | 366 000            | -                 | 449 200                                             | 539 297             | 590 909             |
| Other Materials                                             | 8   | 12 243          | 16 623          | 31 128          | 36 215               | 36 215          | 36 215             | -                 | 47 825                                              | 52 167              | 56 046              |
| Contracted services                                         |     | 47 525          | 43 709          | 78 974          | 114 550              | 114 550         | 114 550            | -                 | 106 200                                             | 111 935             | 117 979             |
| Transfers and grants                                        |     | 8 430           | 9 561           | 2 122           | 16 000               | 16 000          | 16 000             | -                 | 15 000                                              | 15 810              | 16 664              |
| Other expenditure                                           | 4,5 | 95 283          | 91 459          | 106 064         | 122 083              | 122 083         | 122 083            | -                 | 120 554                                             | 124 128             | 129 833             |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 886 821         | 1 398 796       | 1 806 894       | 1 203 146            | 1 203 146       | 1 203 146          | -                 | 1 393 932                                           | 1 534 244           | 1 642 939           |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | (103 743)       | (465 409)       | (780 392)       | 16 308               | 16 308          | 16 308             | -                 | 80                                                  | 150                 | 300                 |
| Surplus/(Deficit) after capital transfers and contributions |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (103 743)       | (465 409)       | (780 392)       | 16 308               | 16 308          | 16 308             | -                 | 80                                                  | 150                 | 300                 |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (103 743)       | (465 409)       | (780 392)       | 16 308               | 16 308          | 16 308             | -                 | 80                                                  | 150                 | 300                 |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (103 743)       | (465 409)       | (780 392)       | 16 308               | 16 308          | 16 308             | -                 | 80                                                  | 150                 | 300                 |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**North West: Rustenburg(NW373) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 155 576         | 167 339         | 171 819         | 176 946              | 174 156         | 174 156            | -                 | 256 484                                             | 271 640             | 286 572             |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 1 004 639       | 839 961         | 1 126 230       | 1 260 712            | 1 751 434       | 1 751 434          | -                 | 1 889 181                                           | 2 028 792           | 2 178 719           |
| Service charges - water revenue                             | 2   | 238 036         | 314 171         | 385 082         | 352 109              | 321 814         | 321 814            | -                 | 512 999                                             | 548 177             | 582 679             |
| Service charges - sanitation revenue                        | 2   | 56 414          | 71 452          | 63 495          | 165 714              | 180 724         | 180 724            | -                 | 176 046                                             | 189 817             | 204 701             |
| Service charges - refuse revenue                            | 2   | 64 348          | 65 542          | 79 497          | 74 946               | 88 646          | 88 646             | -                 | 88 273                                              | 96 718              | 105 963             |
| Service charges - other                                     |     | -               | -               | -               | 2 371                | 1 371           | 1 371              | -                 | 478                                                 | 504                 | 532                 |
| Rental of facilities and equipment                          |     | 29 036          | 5 265           | 5 726           | 15 360               | 15 364          | 15 364             | -                 | 15 106                                              | 17 847              | 18 807              |
| Interest earned - external investments                      |     | 39 345          | 55 475          | 58 766          | 69 977               | 29 977          | 29 977             | -                 | 30 657                                              | 32 339              | 34 060              |
| Interest earned - outstanding debtors                       |     | 100 187         | 125 551         | 110 594         | 155 090              | 125 090         | 125 090            | -                 | 126 771                                             | 133 620             | 140 835             |
| Dividends received                                          |     | 348             | 17              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 2 571           | 7 729           | 10 678          | 12 879               | 13 854          | 13 854             | -                 | 13 382                                              | 14 149              | 14 217              |
| Licences and permits                                        |     | 8 650           | 8 957           | 10 590          | 11 780               | 11 819          | 11 819             | -                 | 12 933                                              | 13 490              | 14 220              |
| Agency services                                             |     | 12 591          | 7 599           | 14 670          | 19 977               | 19 977          | 19 977             | -                 | 21 095                                              | 22 234              | 23 434              |
| Transfers recognised - operational                          |     | 444 485         | 462 846         | 945 827         | 336 583              | 355 578         | 355 578            | -                 | 389 947                                             | 442 992             | 497 045             |
| Other own revenue                                           | 2   | 19 748          | 21 440          | 182 018         | 41 075               | 40 325          | 40 325             | -                 | 36 360                                              | 41 439              | 47 743              |
| Gains on disposal of PPE                                    |     | 121             | 470             | 7 609           | 100 072              | 30 072          | 30 072             | -                 | 30 000                                              | 20 000              | 20 000              |
| Total Revenue (excl. capital transfers and contributions)   |     | 2 176 096       | 2 153 814       | 3 172 602       | 2 795 593            | 3 160 202       | 3 160 202          | -                 | 3 599 712                                           | 3 873 756           | 4 169 528           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 320 524         | 349 933         | 442 031         | 466 205              | 482 765         | 482 765            | -                 | 481 336                                             | 503 678             | 525 749             |
| Remuneration of councillors                                 |     | 20 889          | 22 717          | 23 721          | 25 481               | 27 181          | 27 181             | -                 | 28 766                                              | 30 308              | 31 945              |
| Debt impairment                                             | 3   | 238 277         | 266 243         | 553             | 103 295              | 205 000         | 205 000            | -                 | 338 000                                             | 330 000             | 320 000             |
| Depreciation and asset impairment                           | 2   | 391 703         | 407 698         | 418 111         | 421 264              | 421 282         | 421 282            | -                 | 429 945                                             | 453 648             | 478 733             |
| Finance charges                                             |     | 16 131          | 45 015          | 42 560          | 48 232               | 50 571          | 50 571             | -                 | 80 675                                              | 77 912              | 75 393              |
| Bulk purchases                                              | 2   | 946 590         | 725 797         | 1 036 487       | 1 020 657            | 1 674 192       | 1 674 192          | -                 | 1 596 599                                           | 1 693 562           | 1 790 741           |
| Other Materials                                             | 8   | 30 528          | 74 244          | 168 260         | 161 126              | 149 268         | 149 268            | -                 | 136 648                                             | 152 987             | 171 909             |
| Contracted services                                         |     | 85 352          | 114 190         | 160 937         | 203 265              | 262 922         | 262 922            | -                 | 209 551                                             | 221 959             | 235 405             |
| Transfers and grants                                        |     | 343             | 587             | 1 102           | 476                  | 476             | 476                | -                 | 57 163                                              | 60 827              | 64 639              |
| Other expenditure                                           | 4,5 | 159 860         | 194 187         | 685 046         | 323 721              | 324 124         | 324 124            | -                 | 202 640                                             | 205 292             | 218 726             |
| Loss on disposal of PPE                                     |     | -               | 2 987           | 243             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 2 210 199       | 2 203 597       | 2 979 052       | 2 773 724            | 3 597 782       | 3 597 782          | -                 | 3 561 324                                           | 3 730 173           | 3 913 240           |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | -               | -               | -                    | -               | -                  | -                 | 686 273                                             | 742 967             | 825 501             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (34 103)        | (49 783)        | 193 551         | 21 869               | (437 580)       | (437 580)          | -                 | 724 662                                             | 886 551             | 1 081 789           |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (34 103)        | (49 783)        | 193 551         | 21 869               | (437 580)       | (437 580)          | -                 | 724 662                                             | 886 551             | 1 081 789           |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (34 103)        | (49 783)        | 193 551         | 21 869               | (437 580)       | (437 580)          | -                 | 724 662                                             | 886 551             | 1 081 789           |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (34 103)        | (49 783)        | 193 551         | 21 869               | (437 580)       | (437 580)          | -                 | 724 662                                             | 886 551             | 1 081 789           |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**North West: Kgetlengrivier(NW374) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 3 901           | 4 082           | 4 472           | 4 858                | 4 858           | 4 858              | -                 | 5 130                                               | 5 433               | 5 731               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 16 965          | 17 397          | 21 085          | 32 004               | 31 043          | 31 043             | -                 | 32 781                                              | 34 818              | 36 733              |
| Service charges - water revenue                             | 2   | 5 753           | 6 192           | 6 940           | 7 888                | 7 611           | 7 611              | -                 | 8 037                                               | 8 536               | 9 006               |
| Service charges - sanitation revenue                        | 2   | 2 707           | 3 833           | 3 904           | 3 442                | 3 433           | 3 433              | -                 | 3 626                                               | 3 851               | 4 063               |
| Service charges - refuse revenue                            | 2   | 1 320           | 2 064           | 2 771           | 1 727                | 1 715           | 1 715              | -                 | 1 812                                               | 1 924               | 2 029               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | 377                                                 | 399                 | 421                 |
| Rental of facilities and equipment                          |     | 85              | 56              | 57              | 35                   | -               | -                  | -                 | 39                                                  | 41                  | 44                  |
| Interest earned - external investments                      |     | 1 808           | -               | -               | 1 774                | 1 774           | 1 774              | -                 | 1 873                                               | 1 984               | 2 093               |
| Interest earned - outstanding debtors                       |     | 10 368          | 14 013          | 10 365          | 4 435                | 4 435           | 4 435              | -                 | 4 684                                               | 4 960               | 5 233               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 3 510           | 1 675           | 2 162           | 3 675                | 3 675           | 3 675              | -                 | 3 881                                               | 4 110               | 4 336               |
| Licences and permits                                        |     | -               | -               | 3 887           | 7                    | -               | -                  | -                 | 3 570                                               | 3 780               | 3 988               |
| Agency services                                             |     | 5 689           | 6 753           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 54 126          | 45 163          | 48 328          | 50 066               | 51 100          | 51 100             | -                 | 62 975                                              | 62 004              | 65 598              |
| Other own revenue                                           | 2   | 399             | 2 688           | 436             | 7 771                | 8 141           | 8 141              | -                 | 4 640                                               | 4 915               | 5 185               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 106 630         | 103 916         | 104 406         | 117 681              | 117 785         | 117 785            | -                 | 133 424                                             | 136 755             | 144 461             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 25 247          | 29 529          | 29 494          | 35 928               | 39 590          | 39 590             | -                 | 37 396                                              | 39 602              | 41 780              |
| Remuneration of councillors                                 |     | 2 119           | -               | 2 153           | 2 948                | 2 228           | 2 228              | -                 | 5 306                                               | 5 619               | 5 928               |
| Debt impairment                                             | 3   | 12 924          | -               | 11 802          | 3 742                | 3 742           | 3 742              | -                 | 3 952                                               | 4 193               | 4 237               |
| Depreciation and asset impairment                           | 2   | 11 377          | 14 900          | 13 411          | 1 661                | 1 580           | 1 580              | -                 | 1 724                                               | 1 714               | 1 721               |
| Finance charges                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | 512                                                 | 543                 | 572                 |
| Bulk purchases                                              | 2   | 17 483          | 22 739          | 20 185          | 22 727               | 22 727          | 22 727             | -                 | 24 536                                              | 24 739              | 24 739              |
| Other Materials                                             | 8   | 221             | -               | -               | 81                   | -               | -                  | -                 | 48                                                  | 51                  | 53                  |
| Contracted services                                         |     | -               | 4 909           | 17 009          | 6 345                | 5 950           | 5 950              | -                 | 4 577                                               | 4 569               | 4 568               |
| Transfers and grants                                        |     | -               | -               | -               | -                    | 2 412           | 2 412              | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 22 149          | 23 102          | 40 325          | 35 930               | 27 608          | 27 608             | -                 | 43 149                                              | 41 954              | 44 874              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 91 520          | 95 179          | 134 378         | 109 362              | 105 837         | 105 837            | -                 | 121 200                                             | 122 983             | 128 472             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 15 111          | 8 737           | (29 972)        | 8 319                | 11 948          | 11 948             | -                 | 12 224                                              | 13 772              | 15 989              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | 15 111          | 8 737           | (29 972)        | 8 319                | 11 948          | 11 948             | -                 | 12 224                                              | 13 772              | 15 989              |
| Surplus/(Deficit) after capital transfers and contributions |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 15 111          | 8 737           | (29 972)        | 8 319                | 11 948          | 11 948             | -                 | 12 224                                              | 13 772              | 15 989              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 15 111          | 8 737           | (29 972)        | 8 319                | 11 948          | 11 948             | -                 | 12 224                                              | 13 772              | 15 989              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 15 111          | 8 737           | (29 972)        | 8 319                | 11 948          | 11 948             | -                 | 12 224                                              | 13 772              | 15 989              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**North West: Moses Kotane(NW375) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 28 479          | 31 895          | 33 595          | 34 146               | 34 946          | 34 946             | -                 | 45 723                                              | 48 466              | 51 374              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | 45 063          | 69 520          | 69 290          | 69 790               | 69 790          | 69 790             | -                 | 108 885                                             | 115 639             | 122 845             |
| Service charges - sanitation revenue                        | 2   | 1 101           | 2 282           | 2 623           | 3 082                | 2 782           | 2 782              | -                 | 3 060                                               | 3 225               | 3 399               |
| Service charges - refuse revenue                            | 2   | 731             | 3 737           | 4 776           | 5 337                | 5 337           | 5 337              | -                 | 21 712                                              | 23 613              | 25 690              |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                      |     | 3 869           | 6 860           | 11 787          | 8 600                | 9 800           | 9 800              | -                 | 9 300                                               | 9 100               | 9 100               |
| Interest earned - outstanding debtors                       |     | 6 608           | 13 208          | 11 808          | 11 000               | 15 000          | 15 000             | -                 | 16 500                                              | 16 500              | 16 500              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | 1 131           | 7 709           | 6 700                | -               | -                  | -                 | 3 500                                               | 3 689               | 3 888               |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 217 422         | 306 739         | 371 529         | 262 903              | 262 903         | 262 903            | -                 | 291 261                                             | 338 536             | 345 925             |
| Other own revenue                                           | 2   | 1 797           | 1 947           | 1 968           | 1 798                | 5 864           | 5 864              | -                 | 2 365                                               | 2 460               | 2 561               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 305 070         | 437 320         | 515 085         | 403 356              | 406 422         | 406 422            | -                 | 502 305                                             | 561 228             | 581 282             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 81 160          | 93 940          | 102 986         | 129 379              | 125 365         | 125 365            | -                 | 152 935                                             | 162 723             | 173 137             |
| Remuneration of councillors                                 |     | 13 339          | 15 781          | 16 895          | 18 213               | 18 144          | 18 144             | -                 | 19 515                                              | 20 764              | 22 093              |
| Debt impairment                                             | 3   | 20 632          | 30 603          | 48 895          | 43 174               | 46 174          | 46 174             | -                 | 51 518                                              | 54 300              | 57 232              |
| Depreciation and asset impairment                           | 2   | 73 755          | 76 685          | 62 001          | 86 691               | 86 434          | 86 434             | -                 | 95 468                                              | 100 623             | 106 056             |
| Finance charges                                             |     | 10 207          | 9 048           | 8 633           | 9 465                | 9 465           | 9 465              | -                 | 9 998                                               | 10 538              | 11 107              |
| Bulk purchases                                              | 2   | 31 733          | 39 992          | 40 098          | 42 510               | 42 510          | 42 510             | -                 | 43 500                                              | 45 849              | 48 325              |
| Other Materials                                             | 8   | 12 284          | 14 002          | 21 442          | 24 117               | 29 517          | 29 517             | -                 | 33 148                                              | 39 156              | 40 349              |
| Contracted services                                         |     | 12 998          | 13 876          | 20 319          | 25 129               | 25 079          | 25 079             | -                 | 29 000                                              | 30 566              | 32 217              |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | 38 926                                              | 42 634              | 46 704              |
| Other expenditure                                           | 4,5 | 63 507          | 79 493          | 72 533          | 92 175               | 93 544          | 93 544             | -                 | 107 539                                             | 112 005             | 117 827             |
| Loss on disposal of PPE                                     |     | -               | 1 539           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 319 616         | 374 959         | 393 802         | 470 853              | 476 232         | 476 232            | -                 | 581 546                                             | 619 156             | 655 047             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (14 546)        | 62 361          | 121 283         | (67 497)             | (69 810)        | (69 810)           | -                 | (79 241)                                            | (57 928)            | (73 764)            |
| Transfers recognised - capital                              |     | 36 177          | 94 631          | 125 635         | 120 041              | -               | -                  | -                 | 131 569                                             | 135 837             | 141 881             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | (36 177)        | (94 631)        | (125 775)       | 146 441              | -               | -                  | -                 | (131 569)                                           | (135 837)           | (141 881)           |
| Surplus/(Deficit) after capital transfers and contributions |     | (14 546)        | 62 361          | 121 143         | 198 985              | (69 810)        | (69 810)           | -                 | (79 241)                                            | (57 928)            | (73 764)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (14 546)        | 62 361          | 121 143         | 198 985              | (69 810)        | (69 810)           | -                 | (79 241)                                            | (57 928)            | (73 764)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (14 546)        | 62 361          | 121 143         | 198 985              | (69 810)        | (69 810)           | -                 | (79 241)                                            | (57 928)            | (73 764)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (14 546)        | 62 361          | 121 143         | 198 985              | (69 810)        | (69 810)           | -                 | (79 241)                                            | (57 928)            | (73 764)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**North West: Bojanala Platinum(DC37) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                      |     | 12 470          | 5 377           | 1 586           | 851                  | 851             | 851                | -                 | 1 142                                               | 1 204               | 1 269               |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 227 611         | 248 960         | 249 305         | 250 908              | 250 929         | 250 929            | -                 | 271 061                                             | 287 405             | 296 286             |
| Other own revenue                                           | 2   | 514             | 255             | 146             | 140                  | 140             | 140                | -                 | 147                                                 | 154                 | 162                 |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 240 596         | 254 592         | 251 037         | 251 899              | 251 920         | 251 920            | -                 | 272 350                                             | 288 763             | 297 717             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 78 496          | 114 127         | 130 953         | 123 393              | 121 113         | 121 113            | -                 | 129 309                                             | 142 722             | 147 559             |
| Remuneration of councillors                                 |     | 8 109           | 8 860           | -               | 13 552               | 12 552          | 12 552             | -                 | 13 231                                              | 14 078              | 14 979              |
| Debt impairment                                             | 3   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 6 503           | 7 187           | 7 144           | 1 749                | 1 749           | 1 749              | -                 | 7 501                                               | 7 869               | 8 254               |
| Finance charges                                             |     | -               | 32              | 17              | -                    | -               | -                  | -                 | 3 847                                               | 3 863               | 3 880               |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | 5 734           | 2 903           | 2 024                | 2 154           | 2 154              | -                 | 1 402                                               | 1 478               | 1 557               |
| Contracted services                                         |     | -               | -               | -               | 68 920               | 71 127          | 71 127             | -                 | 76 616                                              | 75 309              | 84 431              |
| Transfers and grants                                        |     | 159 283         | 189 645         | 74 432          | 2 000                | -               | -                  | -                 | 2 000                                               | 2 108               | 2 222               |
| Other expenditure                                           | 4,5 | 40 741          | 51 475          | 50 639          | 42 354               | 44 914          | 44 914             | -                 | 45 002                                              | 50 671              | 38 551              |
| Loss on disposal of PPE                                     |     | (31)            | (14)            | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 293 101         | 377 046         | 266 087         | 253 992              | 253 609         | 253 609            | -                 | 278 908                                             | 298 098             | 301 433             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | -               | -               | 3 355                | 3 334           | 3 334              | -                 | 1 250                                               | 1 317               | 1 389               |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (52 505)        | (122 454)       | (15 050)        | 1 262                | 1 645           | 1 645              | -                 | (5 308)                                             | (8 018)             | (2 327)             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (52 505)        | (122 454)       | (15 050)        | 1 262                | 1 645           | 1 645              | -                 | (5 308)                                             | (8 018)             | (2 327)             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (52 505)        | (122 454)       | (15 050)        | 1 262                | 1 645           | 1 645              | -                 | (5 308)                                             | (8 018)             | (2 327)             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (52 505)        | (122 454)       | (15 050)        | 1 262                | 1 645           | 1 645              | -                 | (5 308)                                             | (8 018)             | (2 327)             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**North West: Ratlou(NW381) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 1 270           | 2 036           | 3 107           | 3 310                | 3 310           | 3 310              | -                 | 36 784                                              | 36 983              | 39 189              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 1 010           | 719             | 787             | 1 200                | 1 200           | 1 200              | -                 | 1 510                                               | 1 600               | 1 696               |
| Interest earned - external investments                      |     | 1 718           | 1 989           | 4 338           | 1 300                | 1 300           | 1 300              | -                 | 1 500                                               | 1 550               | 1 600               |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 52 175          | 62 541          | 71 657          | 78 448               | 80 512          | 80 512             | -                 | 88 717                                              | 104 591             | 104 684             |
| Other own revenue                                           | 2   | 626             | 2 563           | 1 508           | 250                  | 15 988          | 15 988             | -                 | 7 600                                               | 4 830               | 5 000               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | 206             | 206                | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 56 799          | 69 848          | 81 398          | 84 508               | 102 516         | 102 516            | -                 | 136 111                                             | 149 554             | 152 170             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 17 160          | 23 411          | 30 322          | 34 234               | 36 491          | 36 491             | -                 | 43 561                                              | 46 349              | 49 316              |
| Remuneration of councillors                                 |     | 6 786           | 7 541           | 8 414           | 8 450                | 8 500           | 8 500              | -                 | 8 715                                               | 9 273               | 9 866               |
| Debt impairment                                             | 3   | 1 808           | -               | 5 521           | 3 010                | 3 010           | 3 010              | -                 | 3 120                                               | 3 320               | 3 478               |
| Depreciation and asset impairment                           | 2   | 5 215           | 5 818           | 6 512           | 1 200                | 7 200           | 7 200              | -                 | 7 800                                               | 8 190               | 8 600               |
| Finance charges                                             |     | 3               | 15              | 22              | -                    | -               | -                  | -                 | 80                                                  | 81                  | 82                  |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | 3 425           | 1 358           | 1 293           | 990                  | 4 137           | 4 137              | -                 | 4 050                                               | 6 813               | 6 126               |
| Contracted services                                         |     | 3 295           | 4 960           | 6 877           | 5 310                | 3 500           | 3 500              | -                 | 3 820                                               | 4 000               | 4 189               |
| Transfers and grants                                        |     | -               | 1 200           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 17 299          | 32 655          | 26 269          | 26 773               | 41 344          | 41 344             | -                 | 39 810                                              | 50 693              | 51 298              |
| Loss on disposal of PPE                                     |     | 278             | 779             | 473             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 55 269          | 77 737          | 85 703          | 79 967               | 104 181         | 104 181            | -                 | 110 957                                             | 128 718             | 132 953             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 14 442          | 15 004          | 17 447          | 28 671               | 47 588          | 47 588             | -                 | 26 364                                              | 27 432              | 28 501              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 15 972          | 7 115           | 13 142          | 33 212               | 45 923          | 45 923             | -                 | 51 518                                              | 48 268              | 47 718              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 15 972          | 7 115           | 13 142          | 33 212               | 45 923          | 45 923             | -                 | 51 518                                              | 48 268              | 47 718              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 15 972          | 7 115           | 13 142          | 33 212               | 45 923          | 45 923             | -                 | 51 518                                              | 48 268              | 47 718              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 15 972          | 7 115           | 13 142          | 33 212               | 45 923          | 45 923             | -                 | 51 518                                              | 48 268              | 47 718              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**North West: Tswaing(NW382) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 5 932           | 8 720           | 9 664           | 10 174               | 10 174          | 10 174             | -                 | 10 841                                              | 11 437              | 12 066              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 21 244          | 26 871          | 27 386          | 35 076               | 35 076          | 35 076             | -                 | 36 624                                              | 38 638              | 40 763              |
| Service charges - water revenue                             | 2   | 3 384           | 6 308           | 5 766           | 6 021                | 6 021           | 6 021              | -                 | 6 723                                               | 7 093               | 7 483               |
| Service charges - sanitation revenue                        | 2   | 10 084          | 10 777          | 11 345          | 5 039                | 5 039           | 5 039              | -                 | 5 410                                               | 5 708               | 6 022               |
| Service charges - refuse revenue                            | 2   | 857             | 935             | 939             | 6 424                | 6 424           | 6 424              | -                 | 6 913                                               | 7 293               | 7 694               |
| Service charges - other                                     |     | 118             | 150             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 385             | 365             | 569             | 545                  | 545             | 545                | -                 | 578                                                 | 609                 | 643                 |
| Interest earned - external investments                      |     | 424             | 323             | 551             | 25                   | 25              | 25                 | -                 | 27                                                  | 28                  | 30                  |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | 997                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | 4               | 26              | 20              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 850             | 48              | 46              | 946                  | 946             | 946                | -                 | 1 002                                               | 1 057               | 1 115               |
| Licences and permits                                        |     | 1 229           | 1 348           | 2 132           | 679                  | 679             | 679                | -                 | 1 969                                               | 2 077               | 2 191               |
| Agency services                                             |     | -               | -               | -               | 1 181                | 1 181           | 1 181              | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 71 794          | 80 832          | 68 073          | 71 749               | 72 109          | 72 109             | -                 | 78 046                                              | 89 042              | 89 377              |
| Other own revenue                                           | 2   | 1 527           | 2 235           | 1 150           | 4 071                | 5 466           | 5 466              | -                 | 5 133                                               | 4 549               | 4 799               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | 59                   | 59              | 59                 | -                 | 62                                                  | 66                  | 69                  |
| Total Revenue (excl. capital transfers and contributions)   |     | 117 834         | 138 939         | 127 641         | 142 986              | 143 743         | 143 743            | -                 | 153 327                                             | 167 596             | 172 252             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 54 700          | 49 401          | 59 135          | 62 704               | 63 905          | 63 905             | -                 | 68 269                                              | 72 638              | 77 141              |
| Remuneration of councillors                                 |     | 6 129           | 6 882           | 8 291           | 7 974                | 7 974           | 7 974              | -                 | 8 922                                               | 9 412               | 9 930               |
| Debt impairment                                             | 3   | 11 924          | -               | -               | 5 534                | 5 534           | 5 534              | -                 | 5 861                                               | 6 183               | 6 523               |
| Depreciation and asset impairment                           | 2   | 2 214           | 697             | 1 345           | 938                  | 938             | 938                | -                 | 994                                                 | 1 049               | 1 106               |
| Finance charges                                             |     | 13              | 4               | 2               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 22 874          | 33 208          | 14 709          | 29 364               | 29 314          | 29 314             | -                 | 31 662                                              | 33 403              | 35 240              |
| Other Materials                                             | 8   | 3 492           | 2 193           | 3 539           | 4 469                | 3 464           | 3 464              | -                 | 3 918                                               | 4 134               | 4 361               |
| Contracted services                                         |     | 6 841           | 2 181           | 3 674           | 4 408                | 4 844           | 4 844              | -                 | 5 130                                               | 5 412               | 5 710               |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 17 727          | 21 233          | 26 519          | 27 094               | 27 207          | 27 207             | -                 | 28 491                                              | 33 727              | 30 612              |
| Loss on disposal of PPE                                     |     | 9 514           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 135 429         | 115 798         | 117 212         | 142 486              | 143 181         | 143 181            | -                 | 153 246                                             | 165 958             | 170 624             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (17 595)        | 23 141          | 10 429          | 500                  | 562             | 562                | -                 | 81                                                  | 1 638               | 1 628               |
| Contributions recognised - capital                          |     | -               | -               | 46 743          | 43 315               | 55 543          | 55 543             | -                 | 27 493                                              | 28 632              | 37 272              |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | (17 595)        | 23 141          | 57 171          | 43 815               | 112 210         | 112 210            | -                 | 27 574                                              | 30 270              | 38 900              |
| Surplus/(Deficit) after capital transfers and contributions |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Attributable to minorities                                  |     | (17 595)        | 23 141          | 57 171          | 43 815               | 112 210         | 112 210            | -                 | 27 574                                              | 30 270              | 38 900              |
| Surplus/(Deficit) attributable to municipality              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Share of surplus/ (deficit) of associate                    | 7   | (17 595)        | 23 141          | 57 171          | 43 815               | 112 210         | 112 210            | -                 | 27 574                                              | 30 270              | 38 900              |
| Surplus/(Deficit) for the year                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|                                                             |     | (17 595)        | 23 141          | 57 171          | 43 815               | 112 210         | 112 210            | -                 | 27 574                                              | 30 270              | 38 900              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**North West: Mafikeng(NW383) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 122 896         | 97 628          | 105 664         | 124 554              | 124 168         | 124 168            | -                 | 148 360                                             | 163 196             | 179 515             |
| Property rates - penalties and collection charges           |     | -               | -               | -               | 18 329               | 18 193          | 18 193             | -                 | 14 596                                              | 16 056              | 17 662              |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | 39 222          | 56 612          | 69 752          | 102 229              | 102 475         | 102 475            | -                 | 115 452                                             | 126 997             | 139 697             |
| Service charges - sanitation revenue                        | 2   | 15 779          | 17 750          | 19 116          | 27 735               | 23 866          | 23 866             | -                 | 25 434                                              | 27 977              | 30 775              |
| Service charges - refuse revenue                            | 2   | 15 196          | 17 290          | 17 657          | 21 072               | 20 965          | 20 965             | -                 | 22 431                                              | 24 675              | 27 142              |
| Service charges - other                                     |     | 269             | 149             | 302             | 13 944               | 1 024           | 1 024              | -                 | 12 533                                              | 13 787              | 15 165              |
| Rental of facilities and equipment                          |     | 3 050           | 3 423           | 829             | 3 495                | 3 504           | 3 504              | -                 | 3 739                                               | 4 113               | 4 524               |
| Interest earned - external investments                      |     | 1 879           | 2 460           | 2 918           | 1 000                | 1 000           | 1 000              | -                 | 2 000                                               | 2 200               | 2 420               |
| Interest earned - outstanding debtors                       |     | 26 168          | 29 719          | 33 604          | 16 519               | 16 797          | 16 797             | -                 | 15 757                                              | 17 332              | 19 066              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 1 513           | 2 419           | 2 679           | 3 421                | 1 791           | 1 791              | -                 | 3 421                                               | 3 760               | 4 139               |
| Licences and permits                                        |     | 4 717           | 4 840           | 4 833           | 4 657                | 3 209           | 3 209              | -                 | 3 337                                               | 3 670               | 4 037               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 102 756         | 131 365         | 136 461         | 162 916              | 159 504         | 159 504            | -                 | 153 128                                             | 179 482             | 182 503             |
| Other own revenue                                           | 2   | 56 398          | 2 541           | 2 467           | -                    | 1 735           | 1 735              | -                 | 3 092                                               | 3 403               | 3 740               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | 500             | 500                | -                 | 550                                                 | 605                 | 666                 |
| Total Revenue (excl. capital transfers and contributions)   |     | 389 842         | 366 196         | 396 281         | 499 871              | 478 731         | 478 731            | -                 | 523 830                                             | 587 254             | 631 052             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 172 459         | 168 184         | 173 184         | 196 177              | 201 244         | 201 244            | -                 | 200 657                                             | 213 504             | 227 173             |
| Remuneration of councillors                                 |     | 14 934          | 16 792          | 18 304          | 19 402               | 19 068          | 19 068             | -                 | 21 018                                              | 22 489              | 24 064              |
| Debt impairment                                             | 3   | 79 409          | 9 676           | 20 391          | 51 010               | -               | -                  | -                 | 50 932                                              | 56 025              | 61 628              |
| Depreciation and asset impairment                           | 2   | 25 607          | 26 182          | 27 764          | 13 504               | 7 754           | 7 754              | -                 | 29 657                                              | 31 550              | 33 443              |
| Finance charges                                             |     | 4 800           | 6 506           | 5 818           | 3 400                | 3 600           | 3 600              | -                 | 3 745                                               | 4 120               | 4 531               |
| Bulk purchases                                              | 2   | 43 490          | 51 176          | 47 091          | 60 400               | 51 000          | 51 000             | -                 | 78 000                                              | 83 460              | 89 302              |
| Other Materials                                             | 8   | 9 494           | 963             | 942             | -                    | 49 883          | 49 883             | -                 | 8 346                                               | 9 181               | 10 099              |
| Contracted services                                         |     | -               | 6 657           | 5 002           | 25 504               | 24 420          | 24 420             | -                 | 16 020                                              | 17 141              | 18 341              |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | 30 383                                              | 33 161              | 33 161              |
| Other expenditure                                           | 4,5 | 82 046          | 87 093          | 107 977         | 110 245              | 139 346         | 139 346            | -                 | 76 872                                              | 82 254              | 88 011              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 432 240         | 373 230         | 406 474         | 479 642              | 496 315         | 496 315            | -                 | 515 630                                             | 552 884             | 589 753             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 22 947          | 25 854          | 19 479          | 55 039               | 12 873          | 12 873             | -                 | 53 961                                              | 56 759              | 59 272              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (19 451)        | 18 821          | 9 286           | 75 268               | (4 711)         | (4 711)            | -                 | 62 161                                              | 91 128              | 100 571             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (19 451)        | 18 821          | 9 286           | 75 268               | (4 711)         | (4 711)            | -                 | 62 161                                              | 91 128              | 100 571             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (19 451)        | 18 821          | 9 286           | 75 268               | (4 711)         | (4 711)            | -                 | 62 161                                              | 91 128              | 100 571             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (19 451)        | 18 821          | 9 286           | 75 268               | (4 711)         | (4 711)            | -                 | 62 161                                              | 91 128              | 100 571             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**North West: Ditsobotla(NW384) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 19 560          | 47 667          | 131 661         | 35 291               | 38 051          | 38 051             | -                 | 43 401                                              | 45 831              | 48 306              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 87 774          | 195 461         | 115 623         | 123 378              | 123 378         | 123 378            | -                 | 132 103                                             | 141 866             | 152 350             |
| Service charges - water revenue                             | 2   | 27 636          | 59 193          | 75 045          | 32 705               | 32 705          | 32 705             | -                 | 32 385                                              | 32 795              | 34 757              |
| Service charges - sanitation revenue                        | 2   | 5 488           | 13 248          | 18 478          | 7 280                | 7 280           | 7 280              | -                 | 7 909                                               | 8 336               | 8 786               |
| Service charges - refuse revenue                            | 2   | 9 187           | 18 545          | -               | 10 556               | 10 556          | 10 556             | -                 | 10 742                                              | 11 322              | 11 934              |
| Service charges - other                                     |     | 772             | 893             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 629             | 1 319           | 673             | 665                  | 1 665           | 1 665              | -                 | 1 629                                               | 1 717               | 1 810               |
| Interest earned - external investments                      |     | -               | -               | 514             | 2 110                | 2 110           | 2 110              | -                 | 656                                                 | 691                 | 728                 |
| Interest earned - outstanding debtors                       |     | 8 393           | 18 275          | 2 035           | 11 732               | 11 732          | 11 732             | -                 | 10 000                                              | 9 000               | 10 000              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 6 253           | 6 452           | 364             | 10 550               | 1 602           | 1 602              | -                 | 563                                                 | 594                 | 626                 |
| Licences and permits                                        |     | 3 195           | 3 269           | 609             | 947                  | 3 107           | 3 107              | -                 | 3 000                                               | 3 162               | 3 333               |
| Agency services                                             |     | -               | -               | 739             | 1 000                | 3 500           | 3 500              | -                 | 3 500                                               | 3 689               | 3 888               |
| Transfers recognised - operational                          |     | 93 351          | 140 338         | 123 438         | 90 501               | 91 527          | 91 527             | -                 | 94 707                                              | 100 206             | 100 675             |
| Other own revenue                                           | 2   | 1 884           | 2 999           | 598             | 8 908                | 2 243           | 2 243              | -                 | 4 645                                               | 3 335               | 3 380               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 264 124         | 507 660         | 469 778         | 335 623              | 329 456         | 329 456            | -                 | 345 239                                             | 362 544             | 380 572             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 87 093          | 183 028         | 120 590         | 123 014              | 123 014         | 123 014            | -                 | 145 253                                             | 141 602             | 150 537             |
| Remuneration of councillors                                 |     | 8 837           | 20 183          | 9 827           | 13 210               | 12 210          | 12 210             | -                 | 12 910                                              | 13 607              | 14 342              |
| Debt impairment                                             | 3   | 40 716          | 40 716          | 133 670         | 28 485               | 20 485          | 20 485             | -                 | 17 273                                              | 28 883              | 32 782              |
| Depreciation and asset impairment                           | 2   | -               | -               | 8 871           | 8 712                | 8 714           | 8 714              | -                 | 10 000                                              | 11 000              | 12 000              |
| Finance charges                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 62 708          | 133 294         | 94 155          | 95 897               | 98 167          | 98 167             | -                 | 99 000                                              | 104 405             | 104 911             |
| Other Materials                                             | 8   | 10 884          | 20 544          | 6 463           | 17 412               | 5 194           | 5 194              | -                 | 14 759                                              | 15 556              | 16 396              |
| Contracted services                                         |     | -               | -               | 789             | 16 924               | 20 884          | 20 884             | -                 | 12 354                                              | 17 027              | 17 946              |
| Transfers and grants                                        |     | 4 010           | 7 416           | 6 447           | -                    | 34 800          | 34 800             | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 29 479          | 64 253          | 50 571          | 40 681               | -               | -                  | -                 | 33 690                                              | 30 463              | 31 658              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | (8 712)              | (8 712)         | (8 712)            | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 243 728         | 469 434         | 431 383         | 335 623              | 314 756         | 314 756            | -                 | 345 239                                             | 362 544             | 380 572             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | -               | -               | 32 529               | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | 3 898                | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 20 396          | 38 226          | 38 395          | 36 427               | 14 700          | 14 700             | -                 | -                                                   | -                   | -                   |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 20 396          | 38 226          | 38 395          | 36 427               | 14 700          | 14 700             | -                 | -                                                   | -                   | -                   |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 20 396          | 38 226          | 38 395          | 36 427               | 14 700          | 14 700             | -                 | -                                                   | -                   | -                   |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 20 396          | 38 226          | 38 395          | 36 427               | 14 700          | 14 700             | -                 | -                                                   | -                   | -                   |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**North West: Ramotshere Moiloa(NW385) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 11 269          | 17 276          | 18 407          | 30 000               | 14 158          | 14 158             | -                 | 15 000                                              | 15 750              | 16 538              |
| Property rates - penalties and collection charges           |     | 1 830           | 417             | 0               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 31 880          | 42 984          | 36 711          | 60 541               | 59 088          | 59 088             | -                 | 27 411                                              | 63 000              | 66 150              |
| Service charges - water revenue                             | 2   | 5 922           | 22 324          | 12 387          | 13 625               | 13 500          | 13 500             | -                 | 13 840                                              | 14 175              | 14 884              |
| Service charges - sanitation revenue                        | 2   | 3               | 1 769           | 1 837           | 2 563                | 2 500           | 2 500              | -                 | 2 671                                               | 2 625               | 2 756               |
| Service charges - refuse revenue                            | 2   | 3 646           | 2 376           | 2 383           | 4 300                | 3 800           | 3 800              | -                 | 3 500                                               | 3 990               | 4 190               |
| Service charges - other                                     |     | 286             | 5               | 1 210           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 36              | -               | 60              | 1 179                | -               | -                  | -                 | 250                                                 | 1 229               | 1 290               |
| Interest earned - external investments                      |     | 496             | 492             | 383             | 85                   | 85              | 85                 | -                 | 100                                                 | -                   | -                   |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | 1 500                | -               | -                  | -                 | 2 725                                               | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 2 818           | 4 543           | 1 487           | -                    | 3 000           | 3 000              | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | 6 013           | 2 854           | 8 010                | 320             | 320                | -                 | 2 000                                               | 3 150               | 3 308               |
| Agency services                                             |     | -               | -               | -               | -                    | 1 651           | 1 651              | -                 | 2 000                                               | 1 733               | 1 819               |
| Transfers recognised - operational                          |     | 72 816          | 71 959          | 95 523          | 93 412               | 75 832          | 75 832             | -                 | 108 395                                             | 167 633             | 170 004             |
| Other own revenue                                           | 2   | 2 135           | 3 339           | 2 137           | 40 128               | 28 950          | 28 950             | -                 | 40 824                                              | 31 941              | 33 539              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 133 136         | 173 496         | 175 380         | 255 343              | 202 885         | 202 885            | -                 | 218 717                                             | 305 225             | 314 477             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 48 866          | 61 577          | 80 362          | 81 151               | 71 419          | 71 419             | -                 | 81 650                                              | 85 731              | 91 047              |
| Remuneration of councillors                                 |     | 9 809           | 12 168          | 11 228          | 11 479               | 11 313          | 11 313             | -                 | 12 592                                              | 13 222              | 14 041              |
| Debt impairment                                             | 3   | 9 582           | 30 931          | 40 326          | 30 850               | 10 800          | 10 800             | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 8 917           | 1 374           | 23 170          | 10 800               | 10 000          | 10 000             | -                 | 5 000                                               | 5 250               | 5 576               |
| Finance charges                                             |     | 1 051           | 13              | 886             | 3 296                | 1 750           | 1 750              | -                 | 1 750                                               | 1 838               | 1 951               |
| Bulk purchases                                              | 2   | 23 783          | 24 978          | 35 155          | 40 000               | 37 241          | 37 241             | -                 | 30 000                                              | 31 500              | 33 453              |
| Other Materials                                             | 8   | 4 663           | 5 045           | 5 855           | 5 758                | 10 722          | 10 722             | -                 | 15 989                                              | 16 789              | 17 281              |
| Contracted services                                         |     | -               | 1 819           | 3 820           | 8 060                | 9 340           | 9 340              | -                 | 7 928                                               | 665                 | 706                 |
| Transfers and grants                                        |     | 8 104           | -               | -               | -                    | -               | -                  | -                 | 1 464                                               | 1 537               | 1 614               |
| Other expenditure                                           | 4,5 | 34 349          | 34 781          | 20 104          | 63 949               | 40 301          | 40 301             | -                 | 62 343                                              | 64 707              | 59 369              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 149 125         | 172 687         | 220 906         | 255 343              | 202 885         | 202 885            | -                 | 218 717                                             | 221 239             | 225 038             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 10 394          | 40 923          | -               | -                    | -               | -                  | -                 | 41 869                                              | 35 999              | 35 923              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | (17 152)                                            | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (5 594)         | 41 732          | (45 527)        | -                    | -               | -                  | -                 | 24 717                                              | 119 985             | 125 362             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (5 594)         | 41 732          | (45 527)        | -                    | -               | -                  | -                 | 24 717                                              | 119 985             | 125 362             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (5 594)         | 41 732          | (45 527)        | -                    | -               | -                  | -                 | 24 717                                              | 119 985             | 125 362             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (5 594)         | 41 732          | (45 527)        | -                    | -               | -                  | -                 | 24 717                                              | 119 985             | 125 362             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**North West: Ngaka Modiri Molema(DC38) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                      |     | 14 305          | 14 019          | 8 575           | -                    | 5 000           | 5 000              | -                 | 5 200                                               | 5 000               | 5 000               |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 355 592         | 378 069         | 377 825         | 443 936              | 443 936         | 443 936            | -                 | 472 152                                             | 512 228             | 554 467             |
| Other own revenue                                           | 2   | 4 218           | 4 453           | 3 161           | 11 727               | 49 754          | 49 754             | -                 | 29 949                                              | 20 500              | 18 700              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 374 115         | 396 542         | 389 561         | 455 663              | 498 690         | 498 690            | -                 | 507 301                                             | 537 728             | 578 167             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 90 434          | 117 982         | 231 057         | 175 000              | 222 040         | 222 040            | -                 | 240 000                                             | 256 388             | 272 797             |
| Remuneration of councillors                                 |     | 8 364           | 9 865           | 9 380           | 10 000               | 10 601          | 10 601             | -                 | 11 800                                              | 12 744              | 13 764              |
| Debt impairment                                             | 3   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 5 407           | 6 446           | 168 035         | 7 000                | 7 000           | 7 000              | -                 | 29 827                                              | 37 589              | 39 818              |
| Finance charges                                             |     | -               | -               | 839             | -                    | -               | -                  | -                 | 1 000                                               | 1 200               | 1 400               |
| Bulk purchases                                              | 2   | 1 884           | 6 450           | 1 956           | 2 000                | 2 000           | 2 000              | -                 | 12 000                                              | 13 000              | 14 000              |
| Other Materials                                             | 8   | 18 768          | 46 100          | 42 095          | 29 750               | 32 981          | 32 981             | -                 | 5 300                                               | 7 000               | 8 000               |
| Contracted services                                         |     | 22 631          | 25 956          | 16 411          | 9 850                | 11 121          | 11 121             | -                 | 13 750                                              | 17 200              | 18 760              |
| Transfers and grants                                        |     | 132 845         | 55 442          | 105 233         | 36 500               | 39 940          | 39 940             | -                 | 17 351                                              | 14 840              | 14 818              |
| Other expenditure                                           | 4,5 | 141 370         | 160 154         | 121 592         | 131 860              | 133 634         | 133 634            | -                 | 124 207                                             | 146 082             | 159 954             |
| Loss on disposal of PPE                                     |     | -               | 106             | 1 320           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 421 704         | 428 500         | 697 918         | 401 960              | 459 317         | 459 317            | -                 | 455 235                                             | 506 043             | 543 310             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (47 589)        | (31 958)        | (308 357)       | 53 703               | 39 373          | 39 373             | -                 | 52 066                                              | 31 686              | 34 857              |
| Transfers recognised - capital                              |     | 130 416         | 184 657         | 236 630         | 338 102              | 360 320         | 360 320            | -                 | 320 364                                             | 354 631             | 385 969             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 82 827          | 152 699         | (71 727)        | 391 805              | 399 693         | 399 693            | -                 | 372 430                                             | 386 317             | 420 826             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 82 827          | 152 699         | (71 727)        | 391 805              | 399 693         | 399 693            | -                 | 372 430                                             | 386 317             | 420 826             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 82 827          | 152 699         | (71 727)        | 391 805              | 399 693         | 399 693            | -                 | 372 430                                             | 386 317             | 420 826             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 82 827          | 152 699         | (71 727)        | 391 805              | 399 693         | 399 693            | -                 | 372 430                                             | 386 317             | 420 826             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**North West: Naledi (Nw)(NW392) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 20 963          | 23 972          | 27 872          | 26 646               | 32 278          | 32 278             | -                 | 39 842                                              | 42 193              | 44 514              |
| Property rates - penalties and collection charges           |     | -               | 1 605           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 59 245          | 72 007          | 77 554          | 99 574               | 85 620          | 85 620             | -                 | 107 549                                             | 114 807             | 122 084             |
| Service charges - water revenue                             | 2   | 22 116          | 25 408          | 21 733          | 22 615               | 33 132          | 33 132             | -                 | 27 868                                              | 29 513              | 31 136              |
| Service charges - sanitation revenue                        | 2   | 12 449          | 13 074          | 14 049          | 15 275               | 14 002          | 14 002             | -                 | 14 732                                              | 15 601              | 16 459              |
| Service charges - refuse revenue                            | 2   | 13 601          | 12 788          | 13 987          | 15 251               | 14 000          | 14 000             | -                 | 14 845                                              | 15 721              | 16 586              |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 780             | 898             | 1 065           | 755                  | 1 055           | 1 055              | -                 | 949                                                 | 1 005               | 1 061               |
| Interest earned - external investments                      |     | 275             | 174             | 593             | 596                  | 500             | 500                | -                 | 600                                                 | 635                 | 670                 |
| Interest earned - outstanding debtors                       |     | 7 421           | 9 064           | 9 998           | 8 500                | 15 000          | 15 000             | -                 | 12 000                                              | 12 708              | 13 407              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 316             | 297             | 403             | 301                  | 350             | 350                | -                 | 340                                                 | 360                 | 380                 |
| Licences and permits                                        |     | 1 438           | 4 114           | 5 478           | 2 356                | 5 690           | 5 690              | -                 | 5 670                                               | 6 005               | 6 335               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 28 211          | 33 179          | 58 826          | 54 331               | 56 031          | 56 031             | -                 | 55 559                                              | 57 430              | 58 405              |
| Other own revenue                                           | 2   | 2 479           | 2 253           | 4 483           | 4 417                | 2 412           | 2 412              | -                 | 7 415                                               | 3 610               | 3 804               |
| Gains on disposal of PPE                                    |     | 552             | -               | 2 887           | 7 350                | 7 350           | 7 350              | -                 | 12 102                                              | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 169 845         | 198 832         | 238 930         | 257 967              | 267 420         | 267 420            | -                 | 299 472                                             | 299 589             | 314 840             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 68 700          | 73 678          | 89 169          | 106 286              | 114 245         | 114 245            | -                 | 135 719                                             | 143 726             | 151 631             |
| Remuneration of councillors                                 |     | 4 384           | 4 328           | 4 603           | 4 806                | 6 019           | 6 019              | -                 | 6 176                                               | 6 541               | 6 901               |
| Debt impairment                                             | 3   | 26 813          | 57 734          | 49 705          | 15 957               | 18 682          | 18 682             | -                 | 15 473                                              | 15 982              | 16 861              |
| Depreciation and asset impairment                           | 2   | 8 463           | 46 783          | 47 221          | 55 364               | 50 600          | 50 600             | -                 | 60 600                                              | 64 175              | 67 705              |
| Finance charges                                             |     | 10 435          | 10 670          | 18 756          | 5 723                | 18 287          | 18 287             | -                 | 18 285                                              | 18 970              | 19 622              |
| Bulk purchases                                              | 2   | 45 786          | 43 358          | 67 493          | 80 300               | 80 200          | 80 200             | -                 | 77 500                                              | 82 073              | 86 586              |
| Other Materials                                             | 8   | 4 110           | 4 587           | 16 586          | 17 413               | 12 171          | 12 171             | -                 | 25 056                                              | 20 577              | 20 208              |
| Contracted services                                         |     | 9 488           | 6 651           | 30 017          | 2 776                | 12 198          | 12 198             | -                 | 12 027                                              | 12 722              | 13 408              |
| Transfers and grants                                        |     | -               | 419             | 1 687           | 1 564                | 619             | 619                | -                 | 1 004                                               | 1 064               | 1 122               |
| Other expenditure                                           | 4,5 | 15 747          | 18 889          | 25 422          | 19 500               | 33 988          | 33 988             | -                 | 26 245                                              | 28 172              | 29 536              |
| Loss on disposal of PPE                                     |     | -               | 4 159           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 193 927         | 271 255         | 350 658         | 309 690              | 347 008         | 347 008            | -                 | 378 087                                             | 394 002             | 413 581             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 13 487          | 18 668          | 23 256          | 57 606               | 50 477          | 50 477             | -                 | 24 751                                              | 24 163              | 30 226              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (10 595)        | (53 755)        | (88 472)        | 5 883                | (29 111)        | (29 111)           | -                 | (53 864)                                            | (70 250)            | (68 515)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (10 595)        | (53 755)        | (88 472)        | 5 883                | (29 111)        | (29 111)           | -                 | (53 864)                                            | (70 250)            | (68 515)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (10 595)        | (53 755)        | (88 472)        | 5 883                | (29 111)        | (29 111)           | -                 | (53 864)                                            | (70 250)            | (68 515)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (10 595)        | (53 755)        | (88 472)        | 5 883                | (29 111)        | (29 111)           | -                 | (53 864)                                            | (70 250)            | (68 515)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**North West: Mamusa(NW393) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 5 744           | 6 201           | 7 127           | 4 833                | 4 833           | 4 833              | -                 | 9 500                                               | 10 014              | 10 554              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 14 811          | 18 531          | 21 241          | 30 010               | 30 010          | 30 010             | -                 | 28 612                                              | 30 157              | 31 786              |
| Service charges - water revenue                             | 2   | 7 805           | 10 889          | 12 140          | 7 745                | 7 745           | 7 745              | -                 | 12 868                                              | 13 563              | 14 295              |
| Service charges - sanitation revenue                        | 2   | 6 548           | 7 996           | 8 848           | 6 803                | 6 803           | 6 803              | -                 | 9 326                                               | 9 830               | 10 361              |
| Service charges - refuse revenue                            | 2   | 4 410           | 4 904           | 5 251           | 5 374                | 5 374           | 5 374              | -                 | 5 805                                               | 6 119               | 6 449               |
| Service charges - other                                     |     | -               | -               | -               | 129                  | 129             | 129                | -                 | 137                                                 | 144                 | 152                 |
| Rental of facilities and equipment                          |     | 385             | 400             | 158             | 527                  | 527             | 527                | -                 | 350                                                 | 369                 | 389                 |
| Interest earned - external investments                      |     | 144             | 433             | 572             | 179                  | 177             | 177                | -                 | 604                                                 | 637                 | 671                 |
| Interest earned - outstanding debtors                       |     | 7 122           | 9 141           | 12 314          | 7 344                | 7 344           | 7 344              | -                 | 8 644                                               | 9 111               | 9 603               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 8               | -               | 13              | 781                  | 781             | 781                | -                 | 824                                                 | 869                 | 916                 |
| Licences and permits                                        |     | 2 225           | 2 606           | 2 348           | 530                  | 1 012           | 1 012              | -                 | 1 550                                               | 1 634               | 1 722               |
| Agency services                                             |     | 41              | 97              | 72              | 1 070                | 1 070           | 1 070              | -                 | 1 258                                               | 1 326               | 1 398               |
| Transfers recognised - operational                          |     | 25 267          | 23 458          | 35 830          | 68 741               | 68 741          | 68 741             | -                 | 55 360                                              | 51 732              | 60 864              |
| Other own revenue                                           | 2   | 1 102           | 2 109           | 3 086           | 351                  | 3 610           | 3 610              | -                 | 913                                                 | 961                 | 1 013               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 75 611          | 86 766          | 109 001         | 134 416              | 138 154         | 138 154            | -                 | 135 753                                             | 136 465             | 150 172             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 28 354          | 29 278          | 33 852          | 44 812               | 54 376          | 54 376             | -                 | 57 147                                              | 60 776              | 64 664              |
| Remuneration of councillors                                 |     | 2 432           | 2 969           | 3 272           | 4 549                | 7 276           | 7 276              | -                 | 4 515                                               | 4 831               | 5 169               |
| Debt impairment                                             | 3   | 2 654           | 2 353           | 89 639          | 24 065               | 24 065          | 24 065             | -                 | 24 244                                              | 25 553              | 26 933              |
| Depreciation and asset impairment                           | 2   | 969             | 755             | 852             | 771                  | 771             | 771                | -                 | 900                                                 | 952                 | 1 002               |
| Finance charges                                             |     | -               | 132             | 190             | 689                  | 689             | 689                | -                 | 463                                                 | 488                 | 515                 |
| Bulk purchases                                              | 2   | 15 566          | 19 414          | 23 449          | 26 107               | 26 107          | 26 107             | -                 | 26 203                                              | 27 749              | 29 387              |
| Other Materials                                             | 8   | 3 388           | 4 317           | 6 363           | 8 212                | 8 212           | 8 212              | -                 | 7 400                                               | 7 800               | 8 222               |
| Contracted services                                         |     | 425             | 1 022           | 1 624           | 7 696                | 9 679           | 9 679              | -                 | 9 241                                               | 9 740               | 10 266              |
| Transfers and grants                                        |     | -               | 130             | 243             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 22 700          | 13 059          | 20 151          | 10 423               | 17 566          | 17 566             | -                 | 15 782                                              | 16 635              | 17 533              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 76 487          | 73 429          | 179 634         | 127 323              | 148 741         | 148 741            | -                 | 145 895                                             | 154 523             | 163 690             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 10 917          | 13 800          | 33 435          | 15 892               | -               | -                  | -                 | 14 991                                              | 15 413              | 15 916              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 10 041          | 27 137          | (37 199)        | 22 985               | (10 587)        | (10 587)           | -                 | 4 849                                               | (2 645)             | 2 398               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 10 041          | 27 137          | (37 199)        | 22 985               | (10 587)        | (10 587)           | -                 | 4 849                                               | (2 645)             | 2 398               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 10 041          | 27 137          | (37 199)        | 22 985               | (10 587)        | (10 587)           | -                 | 4 849                                               | (2 645)             | 2 398               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 10 041          | 27 137          | (37 199)        | 22 985               | (10 587)        | (10 587)           | -                 | 4 849                                               | (2 645)             | 2 398               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**North West: Greater Taung(NW394) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 4 872           | 5 160           | 5 342           | 6 632                | 6 632           | 6 632              | -                 | 10 171                                              | 10 345              | 7 259               |
| Property rates - penalties and collection charges           |     | 688             | 787             | 879             | 788                  | 788             | 788                | -                 | 990                                                 | 1 049               | 925                 |
| Service charges - electricity revenue                       | 2   | 2 171           | 2 506           | 2 171           | 2 998                | 2 998           | 2 998              | -                 | 3 276                                               | 3 532               | 3 567               |
| Service charges - water revenue                             | 2   | 434             | 374             | 722             | 420                  | 420             | 420                | -                 | 2 082                                               | 2 207               | 2 312               |
| Service charges - sanitation revenue                        | 2   | 1 216           | 1 329           | 1 216           | 1 526                | 1 526           | 1 526              | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 1 947           | 1 906           | 1 947           | 2 154                | 2 154           | 2 154              | -                 | 2 602                                               | 2 758               | 2 529               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 333             | 342             | 241             | 461                  | 461             | 461                | -                 | 486                                                 | 512                 | 542                 |
| Interest earned - external investments                      |     | 3 790           | 4 265           | 4 502           | 5 250                | 5 250           | 5 250              | -                 | 5 539                                               | 5 643               | 6 165               |
| Interest earned - outstanding debtors                       |     | 954             | 1 034           | 1 124           | 1 140                | 1 140           | 1 140              | -                 | 1 314                                               | 1 393               | 1 339               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | 0               | -               | 6                    | 6               | 6                  | -                 | 7                                                   | 7                   | 8                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | 81              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 108 189         | 90 558          | 103 367         | 117 843              | 117 843         | 117 843            | -                 | 139 229                                             | 149 103             | 139 188             |
| Other own revenue                                           | 2   | 1 376           | 75 138          | 3 125           | 3 382                | 3 382           | 3 382              | -                 | (47 163)                                            | (45 813)            | (47 559)            |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | (340)                                               | -                   | 68                  |
| Total Revenue (excl. capital transfers and contributions)   |     | 126 051         | 183 399         | 124 637         | 142 601              | 142 601         | 142 601            | -                 | 118 192                                             | 130 736             | 116 340             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 38 966          | 45 423          | 44 759          | 57 998               | 57 998          | 57 998             | -                 | 63 623                                              | 64 484              | 64 981              |
| Remuneration of councillors                                 |     | 10 894          | 12 798          | 13 847          | 13 892               | 13 892          | 13 892             | -                 | 18 582                                              | 20 068              | 19 435              |
| Debt impairment                                             | 3   | 3 550           | 6 076           | -               | 2 000                | 2 000           | 2 000              | -                 | 2 378                                               | 3 000               | 5 000               |
| Depreciation and asset impairment                           | 2   | 5 464           | 42 561          | 46 041          | 2 450                | 2 450           | 2 450              | -                 | 3 100                                               | 3 697               | 3 000               |
| Finance charges                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 1 851           | 2 287           | 2 549           | 3 267                | 3 267           | 3 267              | -                 | 3 530                                               | 4 055               | 3 836               |
| Other Materials                                             | 8   | -               | 6 157           | -               | 11 005               | 11 005          | 11 005             | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 874             | 7 652           | 13 421          | 13 445               | 13 445          | 13 445             | -                 | 15 399                                              | 32 982              | 32 881              |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 30 230          | 26 903          | 27 691          | 93 590               | 93 590          | 93 590             | -                 | 45 344                                              | 33 952              | 31 567              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 91 831          | 149 857         | 148 307         | 197 647              | 197 647         | 197 647            | -                 | 151 955                                             | 162 238             | 160 700             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 34 220          | 33 542          | (23 670)        | (55 046)             | (55 046)        | (55 046)           | -                 | (33 763)                                            | (31 502)            | (44 360)            |
| Contributions recognised - capital                          |     | -               | 31 122          | 19 050          | 59 831               | 59 831          | 59 831             | -                 | 51 017                                              | 49 408              | 51 525              |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 34 220          | 64 664          | (4 621)         | 4 785                | 4 785           | 4 785              | -                 | 17 254                                              | 17 906              | 7 164               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 34 220          | 64 664          | (4 621)         | 4 785                | 4 785           | 4 785              | -                 | 17 254                                              | 17 906              | 7 164               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 34 220          | 64 664          | (4 621)         | 4 785                | 4 785           | 4 785              | -                 | 17 254                                              | 17 906              | 7 164               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 34 220          | 64 664          | (4 621)         | 4 785                | 4 785           | 4 785              | -                 | 17 254                                              | 17 906              | 7 164               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**North West: Lekwa-Teemane(NW396) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 7 051           | 8 644           | 11 887          | 11 001               | 11 001          | 11 001             | -                 | 13 261                                              | 14 017              | 14 858              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 33 718          | 33 995          | 37 115          | 44 335               | 45 055          | 45 055             | -                 | 48 448                                              | 51 210              | 54 128              |
| Service charges - water revenue                             | 2   | 17 971          | 23 013          | 22 916          | 27 400               | 27 400          | 27 400             | -                 | 29 592                                              | 31 278              | 33 192              |
| Service charges - sanitation revenue                        | 2   | 12 285          | -               | -               | 16 156               | 25 555          | 25 555             | -                 | 17 304                                              | 18 290              | 19 333              |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | 11 016               | 1 617           | 1 617              | -                 | 12 228                                              | 12 925              | 13 662              |
| Service charges - other                                     |     | 8 782           | 23 757          | 25 118          | -                    | -               | -                  | -                 | -                                                   | -                   | 208                 |
| Rental of facilities and equipment                          |     | 294             | 324             | 546             | 815                  | 815             | 815                | -                 | 1 255                                               | 1 327               | 1 406               |
| Interest earned - external investments                      |     | 77              | 107             | 247             | 22                   | 22              | 22                 | -                 | 23                                                  | 24                  | 26                  |
| Interest earned - outstanding debtors                       |     | 11 291          | 13 951          | 16 698          | 17 342               | 17 342          | 17 342             | -                 | 18 191                                              | 19 228              | 20 382              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 2 331           | 3 632           | 1 145           | 3 817                | 3 817           | 3 817              | -                 | 7 802                                               | 8 270               | 8 849               |
| Licences and permits                                        |     | 4               | 4               | 4               | 4                    | 4               | 4                  | -                 | 4                                                   | 4                   | 4                   |
| Agency services                                             |     | 86              | 26              | 130             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 33 960          | 38 319          | 67 129          | 44 666               | 44 666          | 44 666             | -                 | 46 901                                              | 49 668              | 52 400              |
| Other own revenue                                           | 2   | 7 720           | 4 739           | 28 621          | 3 099                | 3 699           | 3 699              | -                 | 3 898                                               | 4 128               | 4 376               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 135 570         | 150 511         | 211 557         | 179 672              | 180 992         | 180 992            | -                 | 198 906                                             | 210 369             | 222 826             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 38 874          | 45 228          | 37 939          | 49 682               | 59 972          | 59 972             | -                 | 50 866                                              | 54 741              | 57 913              |
| Remuneration of councillors                                 |     | 2 150           | 2 988           | 3 827           | 3 708                | 3 973           | 3 973              | -                 | 3 953                                               | 4 178               | 4 429               |
| Debt impairment                                             | 3   | 77 513          | 6 573           | 73 170          | 39 515               | 31 028          | 31 028             | -                 | 41 416                                              | 43 776              | 46 403              |
| Depreciation and asset impairment                           | 2   | 31 288          | 29 978          | 29 063          | 12 389               | 12 389          | 12 389             | -                 | 29 826                                              | 31 526              | 33 417              |
| Finance charges                                             |     | 16 509          | 2 805           | 461             | 3 677                | 630             | 630                | -                 | 590                                                 | 625                 | 659                 |
| Bulk purchases                                              | 2   | 36 342          | 44 929          | 48 971          | 50 994               | 51 351          | 51 351             | -                 | 54 391                                              | 57 491              | 60 941              |
| Other Materials                                             | 8   | -               | -               | -               | 12 209               | 11 604          | 11 604             | -                 | 1 800                                               | 1 905               | 2 011               |
| Contracted services                                         |     | 1 772           | 1 613           | 4 699           | 10 088               | 7 859           | 7 859              | -                 | 6 300                                               | 9 717               | 10 300              |
| Transfers and grants                                        |     | -               | 214             | 650             | 17 145               | -               | -                  | -                 | 18 546                                              | 19 640              | 20 719              |
| Other expenditure                                           | 4,5 | 29 407          | 40 090          | 42 474          | 29 903               | 47 996          | 47 996             | -                 | 34 640                                              | 74 579              | 78 864              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 233 855         | 174 417         | 241 254         | 229 309              | 226 801         | 226 801            | -                 | 242 327                                             | 298 178             | 315 656             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (98 285)        | (23 906)        | (29 698)        | (49 637)             | (45 810)        | (45 810)           | -                 | (43 421)                                            | (87 809)            | (92 830)            |
| Contributions recognised - capital                          |     | -               | -               | -               | 14 420               | 14 420          | 14 420             | -                 | 26 604                                              | 28 174              | 29 723              |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (98 285)        | (23 906)        | (29 698)        | (35 217)             | (31 390)        | (31 390)           | -                 | (16 817)                                            | (59 635)            | (63 107)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (98 285)        | (23 906)        | (29 698)        | (35 217)             | (31 390)        | (31 390)           | -                 | (16 817)                                            | (59 635)            | (63 107)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (98 285)        | (23 906)        | (29 698)        | (35 217)             | (31 390)        | (31 390)           | -                 | (16 817)                                            | (59 635)            | (63 107)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (98 285)        | (23 906)        | (29 698)        | (35 217)             | (31 390)        | (31 390)           | -                 | (16 817)                                            | (59 635)            | (63 107)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**North West: Molopo-Kagisano(NW397) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | 1 212           | 2 809           | 1 828                | 1 828           | 1 828              | -                 | 7 064                                               | 7 064               | 7 064               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | -               | 803             | 943             | 625                  | 625             | 625                | -                 | 1 250                                               | 1 095               | 3 650               |
| Interest earned - external investments                      |     | -               | 1 748           | 2 622           | 1 100                | 1 100           | 1 100              | -                 | 1 100                                               | 1 155               | 1 602               |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | -               | 70 411          | 112 269         | 148 282              | 148 282         | 148 282            | -                 | 91 589                                              | 107 718             | 110 481             |
| Other own revenue                                           | 2   | -               | 202             | 577             | 20                   | 20              | 20                 | -                 | 4 780                                               | 1 128               | 1 241               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | -               | 74 376          | 119 220         | 151 855              | 151 855         | 151 855            | -                 | 105 783                                             | 118 160             | 124 038             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | -               | 18 304          | 19 643          | 27 417               | 27 417          | 27 417             | -                 | 27 205                                              | 28 946              | 30 798              |
| Remuneration of councillors                                 |     | -               | 7 699           | 4 491           | 8 483                | 8 483           | 8 483              | -                 | 9 114                                               | 9 697               | 10 317              |
| Debt impairment                                             | 3   | -               | -               | 3 502           | 600                  | 600             | 600                | -                 | 2 836                                               | 2 800               | 2 959               |
| Depreciation and asset impairment                           | 2   | -               | 4 240           | 45 920          | 1 700                | 1 700           | 1 700              | -                 | 21 800                                              | 24 458              | 23 487              |
| Finance charges                                             |     | -               | -               | 18              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | 1 232           | 3 200           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | 2 218           | 4 976           | 73 047               | 73 047          | 73 047             | -                 | 7 380                                               | 6 646               | 6 629               |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | -               | 18 363          | 36 187          | 32 238               | 32 238          | 32 238             | -                 | 36 747                                              | 38 313              | 39 816              |
| Loss on disposal of PPE                                     |     | -               | 542             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | -               | 52 598          | 117 937         | 143 485              | 143 485         | 143 485            | -                 | 105 082                                             | 110 859             | 114 007             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | 21 778          | 1 283           | 8 370                | 8 370           | 8 370              | -                 | 701                                                 | 7 301               | 10 031              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | 1 399           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | -               | 23 177          | 1 283           | 8 370                | 8 370           | 8 370              | -                 | 701                                                 | 7 301               | 10 031              |
| Surplus/(Deficit) after capital transfers and contributions |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Attributable to minorities                                  |     | -               | 23 177          | 1 283           | 8 370                | 8 370           | 8 370              | -                 | 701                                                 | 7 301               | 10 031              |
| Surplus/(Deficit) attributable to municipality              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|                                                             |     | -               | 23 177          | 1 283           | 8 370                | 8 370           | 8 370              | -                 | 701                                                 | 7 301               | 10 031              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**North West: Dr Ruth Segomotsi Mompoti(DC39) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 569             | 572             | 594             | 600                  | 600             | 600                | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                      |     | 2 317           | 2 806           | 3 781           | 3 320                | 3 320           | 3 320              | -                 | 3 513                                               | 3 264               | 2 873               |
| Interest earned - outstanding debtors                       |     | 280             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 261 808         | 201 115         | 161 220         | 225 666              | 225 666         | 225 666            | -                 | 234 850                                             | 282 049             | 292 330             |
| Other own revenue                                           | 2   | 1 581           | 526             | 530             | 80 078               | 80 078          | 80 078             | -                 | 27 927                                              | 13 132              | 21 666              |
| Gains on disposal of PPE                                    |     | 336             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 266 891         | 205 019         | 166 125         | 309 664              | 309 664         | 309 664            | -                 | 266 289                                             | 298 445             | 316 869             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 58 316          | 54 944          | 65 056          | 87 514               | 87 514          | 87 514             | -                 | 89 505                                              | 93 459              | 99 458              |
| Remuneration of councillors                                 |     | 4 144           | 4 954           | 5 288           | 5 572                | 5 572           | 5 572              | -                 | 5 763                                               | 6 334               | 6 851               |
| Debt impairment                                             | 3   | -               | -               | -               | 320                  | 320             | 320                | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 38 163          | 48 589          | 35 413          | 7 996                | 7 996           | 7 996              | -                 | 3 461                                               | 7 171               | 8 141               |
| Finance charges                                             |     | -               | 19              | -               | 70                   | 70              | 70                 | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 44 325          | 45 349          | 50 817          | 53 160               | 53 160          | 53 160             | -                 | 64 007                                              | 72 802              | 73 282              |
| Other Materials                                             | 8   | 3 025           | 1 824           | 1 737           | 2 229                | 2 229           | 2 229              | -                 | 1 570                                               | 1 932               | 1 887               |
| Contracted services                                         |     | 20 679          | 54 920          | 70 454          | 10 434               | 10 434          | 10 434             | -                 | 15 429                                              | 16 195              | 15 964              |
| Transfers and grants                                        |     | 30 379          | 32 892          | 72 875          | 64 963               | 64 963          | 64 963             | -                 | 46 027                                              | 54 745              | 57 701              |
| Other expenditure                                           | 4,5 | 26 310          | 48 878          | 31 408          | 29 082               | 29 082          | 29 082             | -                 | 24 771                                              | 24 771              | 30 571              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 225 340         | 292 370         | 333 047         | 261 340              | 261 340         | 261 340            | -                 | 250 534                                             | 277 408             | 293 855             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | 312 306         | 228 392         | -                    | -               | -                  | -                 | 188 834                                             | 178 798             | 197 118             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | (204 145)                                           | (182 164)           | (220 132)           |
| Surplus/(Deficit) after capital transfers and contributions |     | 41 551          | 224 956         | 61 470          | 48 324               | 48 324          | 48 324             | -                 | 444                                                 | 17 671              | (0)                 |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 41 551          | 224 956         | 61 470          | 48 324               | 48 324          | 48 324             | -                 | 444                                                 | 17 671              | (0)                 |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 41 551          | 224 956         | 61 470          | 48 324               | 48 324          | 48 324             | -                 | 444                                                 | 17 671              | (0)                 |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 41 551          | 224 956         | 61 470          | 48 324               | 48 324          | 48 324             | -                 | 444                                                 | 17 671              | (0)                 |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**North West: Ventersdorp(NW401) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| <b>Revenue By Source</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 2 735           | 4 520           | 2 044           | 6 184                | 6 185           | 6 185              | -                 | 8 756                                               | 9 273               | 9 783               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 27 759          | 28 249          | 32 421          | 37 408               | 39 408          | 39 408             | -                 | 44 982                                              | 47 861              | 50 924              |
| Service charges - water revenue                             | 2   | 2 160           | 2 851           | 2 716           | 3 503                | 3 505           | 3 505              | -                 | 4 218                                               | 4 467               | 4 713               |
| Service charges - sanitation revenue                        | 2   | 2 224           | 2 755           | 3 946           | 4 208                | 6 062           | 6 062              | -                 | 6 438                                               | 6 818               | 7 193               |
| Service charges - refuse revenue                            | 2   | 1 770           | 1 832           | 2 600           | 3 524                | 3 874           | 3 874              | -                 | 4 235                                               | 4 485               | 4 732               |
| Service charges - other                                     |     | 0               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 33              | 79              | 75              | 51                   | 78              | 78                 | -                 | 82                                                  | 87                  | 92                  |
| Interest earned - external investments                      |     | 141             | 312             | 739             | 646                  | 335             | 335                | -                 | 356                                                 | 377                 | 398                 |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 3 711           | 4 368           | 3 177           | 4 502                | 5 000           | 5 000              | -                 | 5 280                                               | 5 565               | 5 866               |
| Licences and permits                                        |     | 2 271           | 2 001           | 2 440           | 3 201                | 2 350           | 2 350              | -                 | 2 482                                               | 2 616               | 2 757               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 61 782          | 61 364          | 86 722          | 54 843               | 64 600          | 64 600             | -                 | 60 508                                              | 67 700              | 70 888              |
| Other own revenue                                           | 2   | 766             | 1 621           | 901             | 990                  | 5 979           | 5 979              | -                 | 412                                                 | 437                 | 461                 |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 105 352         | 109 952         | 137 782         | 119 058              | 137 375         | 137 375            | -                 | 137 750                                             | 149 685             | 157 805             |
| <b>Expenditure By Type</b>                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 23 473          | 26 627          | 31 609          | 37 661               | 40 263          | 40 263             | -                 | 43 001                                              | 45 754              | 48 683              |
| Remuneration of councillors                                 |     | 2 178           | 2 648           | 2 735           | 2 893                | 2 893           | 2 893              | -                 | 3 433                                               | 3 635               | 3 835               |
| Debt impairment                                             | 3   | 3 922           | (323)           | (2 443)         | 3 016                | -               | -                  | -                 | 3 000                                               | 3 177               | 3 352               |
| Depreciation and asset impairment                           | 2   | 5 829           | 5 363           | 16 488          | 3 600                | 3 600           | 3 600              | -                 | 4 200                                               | 4 448               | 4 692               |
| Finance charges                                             |     | 4 305           | 4 181           | 5 394           | 1 075                | 1 075           | 1 075              | -                 | 1 142                                               | 1 209               | 1 276               |
| Bulk purchases                                              | 2   | 22 010          | 28 199          | 34 077          | 32 300               | 36 300          | 36 300             | -                 | 43 381                                              | 45 940              | 48 467              |
| Other Materials                                             | 8   | -               | 3 120           | 4 250           | 7 400                | 7 545           | 7 545              | -                 | 7 992                                               | 8 458               | 8 923               |
| Contracted services                                         |     | 7 517           | 6 689           | 3 982           | 5 980                | 7 500           | 7 500              | -                 | 6 585                                               | 6 973               | 7 357               |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 29 587          | 21 469          | 21 282          | 25 124               | 32 642          | 32 642             | -                 | 24 861                                              | 24 837              | 26 225              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 98 820          | 97 974          | 117 375         | 119 049              | 131 818         | 131 818            | -                 | 137 594                                             | 144 432             | 152 810             |
| <b>Surplus/(Deficit)</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 6 532           | 11 978          | 20 407          | 9                    | 5 556           | 5 556              | -                 | 156                                                 | 5 253               | 4 996               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 6 532           | 11 978          | 20 407          | 9                    | 5 556           | 5 556              | -                 | 156                                                 | 5 253               | 4 996               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 6 532           | 11 978          | 20 407          | 9                    | 5 556           | 5 556              | -                 | 156                                                 | 5 253               | 4 996               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 6 532           | 11 978          | 20 407          | 9                    | 5 556           | 5 556              | -                 | 156                                                 | 5 253               | 4 996               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**North West: Tlokwe(NW402) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 80 361          | 90 593          | 98 622          | 107 827              | 107 921         | 107 921            | -                 | 114 583                                             | 121 458             | 128 745             |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 356 848         | 428 445         | 509 362         | 537 712              | 537 766         | 537 766            | -                 | 566 450                                             | 620 727             | 667 400             |
| Service charges - water revenue                             | 2   | 61 133          | 71 711          | 77 747          | 80 402               | 80 812          | 80 812             | -                 | 86 072                                              | 90 361              | 94 913              |
| Service charges - sanitation revenue                        | 2   | 37 242          | 40 115          | 45 587          | 44 572               | 45 688          | 45 688             | -                 | 47 941                                              | 50 241              | 52 585              |
| Service charges - refuse revenue                            | 2   | 20 889          | 25 394          | 27 096          | 29 008               | 29 808          | 29 808             | -                 | 30 841                                              | 32 388              | 36 795              |
| Service charges - other                                     |     | -               | -               | -               | -                    | 1 361           | 1 361              | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | -               | -               | -               | -                    | 3 994           | 3 994              | -                 | 2 304                                               | 1 980               | 2 054               |
| Interest earned - external investments                      |     | -               | -               | -               | -                    | 24 195          | 24 195             | -                 | 11 000                                              | 11 500              | 12 000              |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | 10 000                                              | 9 000               | 8 000               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | 9 888           | 9 888              | -                 | 10 500                                              | 11 000              | 11 500              |
| Licences and permits                                        |     | -               | -               | -               | -                    | 4 800           | 4 800              | -                 | 48 960                                              | 50 001              | 52 083              |
| Agency services                                             |     | -               | -               | -               | -                    | 300             | 300                | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | -               | -               | -               | -                    | 143 452         | 143 452            | -                 | 106 710                                             | 121 680             | 135 982             |
| Other own revenue                                           | 2   | 165 316         | 148 218         | 199 871         | 161 433              | 17 284          | 17 284             | -                 | 33 360                                              | 39 314              | 68 989              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 721 789         | 804 477         | 958 285         | 960 954              | 1 007 268       | 1 007 268          | -                 | 1 068 722                                           | 1 159 650           | 1 271 048           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 215 975         | 236 894         | 243 298         | 282 924              | 265 626         | 265 626            | -                 | -                                                   | -                   | -                   |
| Remuneration of councillors                                 |     | -               | -               | -               | -                    | 15 667          | 15 667             | -                 | 16 715                                              | 17 604              | 18 542              |
| Debt impairment                                             | 3   | -               | -               | -               | -                    | 10 000          | 10 000             | -                 | 10 000                                              | 10 000              | 10 000              |
| Depreciation and asset impairment                           | 2   | 156 493         | 158 824         | 167 355         | 160 957              | 160 744         | 160 744            | -                 | 161 242                                             | 178 944             | 187 131             |
| Finance charges                                             |     | -               | -               | -               | 10 200               | 30 366          | 30 366             | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 208 709         | 252 414         | 298 322         | 334 001              | 334 001         | 334 001            | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | 51 052               | 52 291          | 52 291             | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | -               | -               | -               | -                    | 40 341          | 40 341             | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 217 652         | 272 290         | 266 114         | 196 250              | 172 662         | 172 662            | -                 | 1 113 852                                           | 1 183 122           | 1 255 088           |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 798 829         | 920 422         | 975 090         | 1 035 384            | 1 081 698       | 1 081 698          | -                 | 1 301 809                                           | 1 389 671           | 1 470 761           |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | (77 040)        | (115 945)       | (16 805)        | (74 430)             | (74 430)        | (74 430)           | -                 | (233 087)                                           | (230 020)           | (199 713)           |
| Surplus/(Deficit) after capital transfers and contributions |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (77 040)        | (115 945)       | (16 805)        | (74 430)             | (74 430)        | (74 430)           | -                 | (233 087)                                           | (230 020)           | (199 713)           |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (77 040)        | (115 945)       | (16 805)        | (74 430)             | (74 430)        | (74 430)           | -                 | (233 087)                                           | (230 020)           | (199 713)           |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (77 040)        | (115 945)       | (16 805)        | (74 430)             | (74 430)        | (74 430)           | -                 | (233 087)                                           | (230 020)           | (199 713)           |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**North West: City Of Matlosana(NW403) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 181 335         | 183 252         | 194 484         | 208 222              | 214 622         | 214 622            | -                 | 230 478                                             | 244 077             | 257 501             |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 390 521         | 438 709         | 500 297         | 428 919              | 570 182         | 570 182            | -                 | 584 282                                             | 618 755             | 652 786             |
| Service charges - water revenue                             | 2   | 150 065         | 160 918         | 200 224         | 293 697              | 265 774         | 265 774            | -                 | 388 195                                             | 411 098             | 433 709             |
| Service charges - sanitation revenue                        | 2   | 2 207           | 1 677           | 1 193           | 67 565               | 67 605          | 67 605             | -                 | 46 508                                              | 49 251              | 51 960              |
| Service charges - refuse revenue                            | 2   | 39 903          | 43 992          | 45 991          | 102 111              | 63 111          | 63 111             | -                 | 70 563                                              | 74 726              | 78 836              |
| Service charges - other                                     |     | -               | -               | -               | 173 002              | 47 529          | 47 529             | -                 | 158 477                                             | 174 421             | 196 757             |
| Rental of facilities and equipment                          |     | 5 649           | 8 537           | 7 968           | 8 549                | 8 337           | 8 337              | -                 | 6 425                                               | 6 804               | 7 178               |
| Interest earned - external investments                      |     | 5 398           | 5 193           | 4 524           | 2 000                | 4 000           | 4 000              | -                 | 5 348                                               | 5 663               | 5 975               |
| Interest earned - outstanding debtors                       |     | 53 327          | 37 656          | 40 552          | 40 415               | 39 302          | 39 302             | -                 | 38 650                                              | 40 931              | 48 922              |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 8 387           | 6 557           | 7 943           | 13 144               | 7 144           | 7 144              | -                 | 7 500                                               | 7 943               | 13 379              |
| Licences and permits                                        |     | 3 823           | 4 496           | 4 517           | 8 795                | 5 529           | 5 529              | -                 | 7 000                                               | 7 413               | 9 821               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | 14 378                                              | 15 227              | 16 064              |
| Transfers recognised - operational                          |     | 226 495         | 301 631         | 339 258         | 343 695              | 352 312         | 352 312            | -                 | 347 183                                             | 347 341             | 340 964             |
| Other own revenue                                           | 2   | 198 315         | 99 009          | 79 336          | 105 523              | (131 500)       | (131 500)          | -                 | 109 696                                             | 115 897             | 122 850             |
| Gains on disposal of PPE                                    |     | 92 242          | -               | -               | 400                  | 400             | 400                | -                 | 422                                                 | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 1 357 666       | 1 291 625       | 1 426 287       | 1 796 036            | 1 514 349       | 1 514 349          | -                 | 2 015 105                                           | 2 119 548           | 2 236 702           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 397 827         | 409 054         | 421 213         | 444 202              | 439 072         | 439 072            | -                 | 468 822                                             | 496 483             | 523 789             |
| Remuneration of councillors                                 |     | 16 748          | 18 523          | 22 232          | 23 880               | 23 880          | 23 880             | -                 | 21 314                                              | 22 572              | 23 813              |
| Debt impairment                                             | 3   | 303 542         | 117 403         | 151 789         | 120 000              | 230 000         | 230 000            | -                 | 123 779                                             | 96 063              | 130 763             |
| Depreciation and asset impairment                           | 2   | 175 298         | 377 260         | 410 248         | 160 454              | 415 000         | 415 000            | -                 | 439 207                                             | 465 120             | 490 701             |
| Finance charges                                             |     | 19 461          | 19 402          | 30 123          | 15 575               | -               | -                  | -                 | 12 534                                              | 11 102              | 9 214               |
| Bulk purchases                                              | 2   | 405 845         | 476 254         | 608 611         | 595 360              | 595 360         | 595 360            | -                 | 605 600                                             | 641 331             | 676 604             |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | 98 919                                              | 104 755             | 110 517             |
| Contracted services                                         |     | 36 892          | 54 627          | 59 516          | 79 747               | 99 747          | 99 747             | -                 | 87 798                                              | 82 978              | 88 092              |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | 4 847                                               | 2 617               | 2 718               |
| Other expenditure                                           | 4,5 | 266 020         | 216 611         | 180 197         | 350 172              | (290 877)       | (290 877)          | -                 | 257 065                                             | 272 231             | 287 204             |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 1 621 632       | 1 689 134       | 1 883 930       | 1 789 390            | 1 512 182       | 1 512 182          | -                 | 2 119 885                                           | 2 195 253           | 2 343 415           |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | (263 965)       | (397 508)       | (457 643)       | 6 646                | 2 167           | 2 167              | -                 | (104 780)                                           | (75 704)            | (106 713)           |
| Contributions recognised - capital                          |     | 61 773          | 50 950          | 98 480          | 122 700              | 160 980         | 160 980            | -                 | 114 856                                             | 105 348             | 116 019             |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (202 192)       | (346 558)       | (359 162)       | 129 346              | 163 147         | 163 147            | -                 | 10 076                                              | 29 644              | 9 306               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (202 192)       | (346 558)       | (359 162)       | 129 346              | 163 147         | 163 147            | -                 | 10 076                                              | 29 644              | 9 306               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (202 192)       | (346 558)       | (359 162)       | 129 346              | 163 147         | 163 147            | -                 | 10 076                                              | 29 644              | 9 306               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (202 192)       | (346 558)       | (359 162)       | 129 346              | 163 147         | 163 147            | -                 | 10 076                                              | 29 644              | 9 306               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**North West: Maquassi Hills(NW404) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 19 164          | 18 620          | 17 671          | 28 711               | 28 711          | 28 711             | -                 | 31 731                                              | 32 525              | 31 731              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 28 503          | 34 161          | 38 887          | 53 411               | 53 411          | 53 411             | -                 | 61 730                                              | 64 817              | 68 058              |
| Service charges - water revenue                             | 2   | 27 805          | 29 543          | 46 203          | 40 404               | 40 404          | 40 404             | -                 | 53 664                                              | 56 348              | 59 165              |
| Service charges - sanitation revenue                        | 2   | 18 985          | 20 397          | 22 725          | 26 596               | 26 596          | 26 596             | -                 | 26 124                                              | 27 431              | 28 802              |
| Service charges - refuse revenue                            | 2   | 9 212           | 9 668           | 10 601          | 12 479               | 12 479          | 12 479             | -                 | 11 651                                              | 12 233              | 12 845              |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 333             | 211             | 224             | 489                  | 489             | 489                | -                 | 567                                                 | 585                 | 604                 |
| Interest earned - external investments                      |     | 681             | 670             | 430             | 800                  | 800             | 800                | -                 | 600                                                 | 630                 | 662                 |
| Interest earned - outstanding debtors                       |     | 12 222          | 14 426          | 18 362          | 18 900               | 18 900          | 18 900             | -                 | 23 200                                              | 24 360              | 25 578              |
| Dividends received                                          |     | 11              | 2               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 6 659           | 3 027           | 8 072           | 6 010                | 6 010           | 6 010              | -                 | 7 478                                               | 7 852               | 8 245               |
| Licences and permits                                        |     | 8 855           | 9 916           | 10 411          | 13 301               | 13 301          | 13 301             | -                 | 13 820                                              | 14 511              | 15 237              |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 122 506         | 72 476          | 89 169          | 84 550               | 84 550          | 84 550             | -                 | 90 039                                              | 94 814              | 95 830              |
| Other own revenue                                           | 2   | 1 283           | 1 380           | 2 243           | 171 430              | 171 430         | 171 430            | -                 | 694                                                 | 721                 | 748                 |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 256 219         | 214 497         | 264 999         | 457 080              | 457 080         | 457 080            | -                 | 321 299                                             | 336 826             | 347 504             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 47 760          | 45 893          | 50 551          | 61 099               | 61 099          | 61 099             | -                 | 67 718                                              | 71 104              | 74 659              |
| Remuneration of councillors                                 |     | 4 410           | 6 204           | 6 020           | 6 396                | 6 396           | 6 396              | -                 | 6 875                                               | 7 218               | 7 579               |
| Debt impairment                                             | 3   | 50 554          | 54 227          | 89 562          | 64 100               | 64 100          | 64 100             | -                 | 83 034                                              | 83 864              | 84 703              |
| Depreciation and asset impairment                           | 2   | 24 802          | 25 654          | 25 936          | 28 185               | 28 185          | 28 185             | -                 | 27 119                                              | 29 839              | 29 839              |
| Finance charges                                             |     | 5 667           | 9 121           | 4 540           | 2 967                | 2 967           | 2 967              | -                 | 2 407                                               | 2 305               | 2 267               |
| Bulk purchases                                              | 2   | 44 168          | 53 461          | 62 025          | 58 701               | 58 701          | 58 701             | -                 | 71 092                                              | 74 646              | 78 378              |
| Other Materials                                             | 8   | 2 097           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 7 186           | 5 222           | 13 380          | 12 155               | 12 155          | 12 155             | -                 | 9 799                                               | 10 476              | 11 210              |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 37 232          | 39 878          | 121 935         | 38 090               | 38 090          | 38 090             | -                 | 38 733                                              | 43 766              | 54 294              |
| Loss on disposal of PPE                                     |     | 792             | 919             | 3               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 224 667         | 240 580         | 373 950         | 271 692              | 271 692         | 271 692            | -                 | 306 776                                             | 323 218             | 342 931             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | 35 093          | 50 533          | 46 706               | 46 706          | 46 706             | -                 | 54 850                                              | 80 669              | 27 689              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 31 551          | 9 011           | (58 418)        | 232 094              | 232 094         | 232 094            | -                 | 69 373                                              | 94 277              | 32 262              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 31 551          | 9 011           | (58 418)        | 232 094              | 232 094         | 232 094            | -                 | 69 373                                              | 94 277              | 32 262              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 31 551          | 9 011           | (58 418)        | 232 094              | 232 094         | 232 094            | -                 | 69 373                                              | 94 277              | 32 262              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 31 551          | 9 011           | (58 418)        | 232 094              | 232 094         | 232 094            | -                 | 69 373                                              | 94 277              | 32 262              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**North West: Dr Kenneth Kaunda(DC40) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Interest earned - external investments                      |     | 11 202          | 11 913          | 10 752          | 12 600               | 9 700           | 9 700              | -                 | 8 400                                               | 7 425               | 7 425               |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | 1               | 1               | 2               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 151 999         | 156 164         | 158 452         | 158 772              | 158 772         | 158 772            | -                 | 173 290                                             | 168 097             | 171 817             |
| Other own revenue                                           | 2   | 1 271           | 342             | 762             | 840                  | 840             | 840                | -                 | 567                                                 | 780                 | 440                 |
| Gains on disposal of PPE                                    |     | -               | -               | 21              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 164 473         | 168 421         | 169 988         | 172 212              | 169 312         | 169 312            | -                 | 182 257                                             | 176 302             | 179 682             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 43 336          | 44 161          | 49 171          | 78 748               | 76 608          | 76 608             | -                 | 80 324                                              | 92 312              | 98 774              |
| Remuneration of councillors                                 |     | 6 223           | 6 846           | 7 333           | 10 351               | 10 351          | 10 351             | -                 | 8 924                                               | 11 957              | 12 794              |
| Debt impairment                                             | 3   | 95              | 1 261           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 2 418           | 2 956           | 3 031           | 3 453                | 3 453           | 3 453              | -                 | 3 032                                               | 3 542               | 2 909               |
| Finance charges                                             |     | 897             | 696             | 1 064           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | 1 022           | 704             | 902             | 2 093                | 2 503           | 2 503              | -                 | 1 944                                               | 1 777               | 1 902               |
| Contracted services                                         |     | 2 097           | 1 515           | 2 009           | 4 165                | 4 239           | 4 239              | -                 | 4 641                                               | 4 436               | 4 746               |
| Transfers and grants                                        |     | 66 608          | 67 045          | 119 997         | 147 208              | 149 410         | 149 410            | -                 | 185 597                                             | 35 768              | 37 984              |
| Other expenditure                                           | 4,5 | 23 272          | 26 416          | 30 206          | 42 382               | 44 905          | 44 905             | -                 | 39 928                                              | 32 490              | 34 554              |
| Loss on disposal of PPE                                     |     | 9 405           | -               | 22              | 124                  | 124             | 124                | -                 | 120                                                 | 128                 | 137                 |
| Total Expenditure                                           |     | 155 372         | 151 599         | 213 735         | 288 524              | 291 594         | 291 594            | -                 | 324 509                                             | 182 409             | 193 799             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 671             | -               | 944             | 2 500                | 2 500           | 2 500              | -                 | 2 801                                               | 2 152               | 2 242               |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 9 772           | 16 822          | (42 804)        | (113 812)            | (119 782)       | (119 782)          | -                 | (139 451)                                           | (3 955)             | (11 875)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 9 772           | 16 822          | (42 804)        | (113 812)            | (119 782)       | (119 782)          | -                 | (139 451)                                           | (3 955)             | (11 875)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 9 772           | 16 822          | (42 804)        | (113 812)            | (119 782)       | (119 782)          | -                 | (139 451)                                           | (3 955)             | (11 875)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 9 772           | 16 822          | (42 804)        | (113 812)            | (119 782)       | (119 782)          | -                 | (139 451)                                           | (3 955)             | (11 875)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Western Cape: Cape Town(CPT) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 4 402 415       | 4 588 111       | 5 076 445       | 5 389 155            | 5 427 388       | 5 427 388          | -                 | 5 942 513                                           | 6 288 572           | 6 735 054           |
| Property rates - penalties and collection charges           |     | 94 168          | 89 657          | 85 057          | 99 720               | 99 720          | 99 720             | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 6 821 245       | 8 067 480       | 8 857 914       | 9 673 063            | 9 488 130       | 9 488 130          | -                 | 10 076 891                                          | 10 832 569          | 11 666 564          |
| Service charges - water revenue                             | 2   | 1 660 856       | 1 825 668       | 2 071 340       | 2 362 264            | 2 351 264       | 2 351 264          | -                 | 2 560 130                                           | 2 844 801           | 3 179 828           |
| Service charges - sanitation revenue                        | 2   | 929 430         | 1 035 748       | 1 120 402       | 1 279 528            | 1 279 528       | 1 279 528          | -                 | 1 374 589                                           | 1 528 814           | 1 708 107           |
| Service charges - refuse revenue                            | 2   | 764 653         | 813 457         | 868 748         | 947 388              | 951 068         | 951 068            | -                 | 989 811                                             | 1 067 312           | 1 146 877           |
| Service charges - other                                     |     | 183 542         | 244 402         | 181 401         | 180 149              | 184 557         | 184 557            | -                 | 260 843                                             | 288 805             | 346 401             |
| Rental of facilities and equipment                          |     | 283 664         | 324 056         | 306 605         | 374 704              | 336 823         | 336 823            | -                 | 358 711                                             | 376 887             | 400 591             |
| Interest earned - external investments                      |     | 291 679         | 333 336         | 368 324         | 284 618              | 282 078         | 282 078            | -                 | 275 762                                             | 315 281             | 351 283             |
| Interest earned - outstanding debtors                       |     | 230 391         | 228 425         | 183 192         | 118 805              | 121 617         | 121 617            | -                 | 208 262                                             | 239 426             | 253 599             |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 166 476         | 144 394         | 100 524         | 183 257              | 168 710         | 168 710            | -                 | 175 648                                             | 185 484             | 195 500             |
| Licences and permits                                        |     | 37 645          | 41 471          | 41 843          | 35 601               | 39 281          | 39 281             | -                 | 40 388                                              | 52 650              | 69 953              |
| Agency services                                             |     | 115 991         | 123 651         | 132 469         | 121 993              | 134 993         | 134 993            | -                 | 150 439                                             | 167 284             | 187 442             |
| Transfers recognised - operational                          |     | 1 400 627       | 1 639 075       | 1 985 809       | 2 595 904            | 2 609 147       | 2 609 147          | -                 | 3 498 169                                           | 4 005 459           | 4 446 242           |
| Other own revenue                                           | 2   | 1 757 926       | 1 963 479       | 2 479 460       | 2 228 192            | 2 231 134       | 2 231 134          | -                 | 2 403 556                                           | 2 532 994           | 2 673 332           |
| Gains on disposal of PPE                                    |     | 20 580          | 44 144          | 86 747          | 69 000               | 69 000          | 69 000             | -                 | 120 500                                             | 74 448              | 78 468              |
| Total Revenue (excl. capital transfers and contributions)   |     | 19 161 289      | 21 506 554      | 23 946 282      | 25 943 339           | 25 774 438      | 25 774 438         | -                 | 28 436 210                                          | 30 800 786          | 33 439 241          |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 6 123 768       | 6 916 012       | 7 335 846       | 8 253 458            | 8 033 842       | 8 033 842          | -                 | 8 723 325                                           | 9 471 591           | 10 265 205          |
| Remuneration of councillors                                 |     | 88 621          | 97 772          | 111 673         | 123 721              | 123 721         | 123 721            | -                 | 133 619                                             | 142 438             | 151 554             |
| Debt impairment                                             | 3   | 773 226         | 818 450         | 926 812         | 866 192              | 881 192         | 881 192            | -                 | 950 533                                             | 1 064 031           | 1 160 370           |
| Depreciation and asset impairment                           | 2   | 1 271 965       | 1 399 490       | 1 627 385       | 1 934 741            | 1 957 724       | 1 957 724          | -                 | 2 154 335                                           | 2 304 813           | 2 445 758           |
| Finance charges                                             |     | 717 476         | 681 533         | 720 766         | 863 894              | 863 894         | 863 894            | -                 | 919 232                                             | 1 150 593           | 1 383 509           |
| Bulk purchases                                              | 2   | 4 620 165       | 5 705 263       | 6 391 186       | 6 898 881            | 6 607 911       | 6 607 911          | -                 | 7 050 011                                           | 7 610 228           | 8 225 878           |
| Other Materials                                             | 8   | 279 273         | 273 402         | 284 193         | 358 681              | 332 948         | 332 948            | -                 | 387 117                                             | 361 765             | 387 945             |
| Contracted services                                         |     | 2 010 269       | 2 193 662       | 2 825 946       | 3 192 182            | 3 355 799       | 3 355 799          | -                 | 4 205 198                                           | 4 643 095           | 5 134 994           |
| Transfers and grants                                        |     | 93 382          | 103 492         | 103 144         | 39 544               | 117 815         | 117 815            | -                 | 125 354                                             | 119 229             | 121 503             |
| Other expenditure                                           | 4,5 | 2 667 515       | 2 990 830       | 3 480 981       | 3 612 788            | 3 512 045       | 3 512 045          | -                 | 3 789 486                                           | 3 953 609           | 4 219 656           |
| Loss on disposal of PPE                                     |     | 3 529           | 1 724           | 1 443           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 18 649 189      | 21 181 630      | 23 809 375      | 26 144 082           | 25 786 892      | 25 786 892         | -                 | 28 438 211                                          | 30 821 393          | 33 496 372          |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 1 220 044       | 2 182 113       | 3 414 645       | 2 535 058            | 2 873 671       | 2 873 671          | -                 | 2 817 627                                           | 2 359 922           | 2 356 611           |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | (2 527)         | -                    | (31 177)        | (31 177)           | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 1 732 143       | 2 507 037       | 3 549 026       | 2 334 315            | 2 830 041       | 2 830 041          | -                 | 2 815 627                                           | 2 339 314           | 2 299 481           |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 1 732 143       | 2 507 037       | 3 549 026       | 2 334 315            | 2 830 041       | 2 830 041          | -                 | 2 815 627                                           | 2 339 314           | 2 299 481           |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 1 732 143       | 2 507 037       | 3 549 026       | 2 334 315            | 2 830 041       | 2 830 041          | -                 | 2 815 627                                           | 2 339 314           | 2 299 481           |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | 0                    | 0               | 0                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 1 732 143       | 2 507 037       | 3 549 026       | 2 334 315            | 2 830 041       | 2 830 041          | -                 | 2 815 627                                           | 2 339 314           | 2 299 481           |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Western Cape: Matzikama(WC011) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 19 466          | 24 546          | 26 714          | 30 261               | 29 025          | 29 025             | -                 | 31 210                                              | 33 051              | 34 869              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 51 254          | 64 436          | 67 335          | 76 090               | 74 971          | 74 971             | -                 | 80 965                                              | 85 742              | 90 457              |
| Service charges - water revenue                             | 2   | 9 563           | 11 660          | 10 750          | 11 499               | 11 063          | 11 063             | -                 | 13 172                                              | 13 949              | 14 717              |
| Service charges - sanitation revenue                        | 2   | 8 624           | 9 306           | 10 161          | 9 165                | 12 003          | 12 003             | -                 | 13 090                                              | 13 862              | 14 624              |
| Service charges - refuse revenue                            | 2   | 5 657           | 6 658           | 7 303           | 7 937                | 9 265           | 9 265              | -                 | 11 272                                              | 14 832              | 16 914              |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 2 652           | 2 722           | 2 977           | 3 000                | 3 337           | 3 337              | -                 | 4 008                                               | 4 244               | 4 478               |
| Interest earned - external investments                      |     | 457             | 384             | 218             | 50                   | 190             | 190                | -                 | 190                                                 | 201                 | 212                 |
| Interest earned - outstanding debtors                       |     | 1 359           | 1 435           | 1 650           | 1 500                | 1 800           | 1 800              | -                 | 1 974                                               | 2 090               | 2 205               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 1 510           | 2 268           | 1 579           | 2 497                | 1 497           | 1 497              | -                 | 1 528                                               | 1 618               | 1 707               |
| Licences and permits                                        |     | 13              | 843             | 1 606           | 1 641                | 1 672           | 1 672              | -                 | 1 681                                               | 1 780               | 1 878               |
| Agency services                                             |     | 2 450           | 1 569           | 1 780           | 2 000                | 2 000           | 2 000              | -                 | 2 000                                               | 2 118               | 2 234               |
| Transfers recognised - operational                          |     | 32 289          | 36 932          | 48 388          | 44 552               | 44 716          | 44 716             | -                 | 56 870                                              | 78 563              | 87 650              |
| Other own revenue                                           | 2   | 2 384           | 36 669          | 12 424          | 1 253                | 1 955           | 1 955              | -                 | 2 309                                               | 2 445               | 2 580               |
| Gains on disposal of PPE                                    |     | 2               | -               | 329             | 5 000                | 5 000           | 5 000              | -                 | 7 500                                               | 7 943               | 8 379               |
| Total Revenue (excl. capital transfers and contributions)   |     | 137 681         | 199 429         | 193 215         | 196 443              | 198 493         | 198 493            | -                 | 227 768                                             | 262 439             | 282 905             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 53 850          | 65 432          | 69 682          | 76 374               | 76 130          | 76 130             | -                 | 81 980                                              | 87 226              | 92 809              |
| Remuneration of councillors                                 |     | 3 668           | 4 433           | 4 641           | 5 237                | 5 447           | 5 447              | -                 | 5 756                                               | 6 096               | 6 431               |
| Debt impairment                                             | 3   | 9 551           | 7 454           | 3 612           | 6 000                | 6 000           | 6 000              | -                 | 6 000                                               | 6 354               | 6 703               |
| Depreciation and asset impairment                           | 2   | 9 781           | 17 963          | 12 734          | 15 689               | 12 671          | 12 671             | -                 | 13 072                                              | 13 843              | 14 604              |
| Finance charges                                             |     | 5 839           | 6 389           | 8 019           | 6 248                | 7 992           | 7 992              | -                 | 7 382                                               | 7 817               | 8 247               |
| Bulk purchases                                              | 2   | 39 759          | 52 191          | 59 706          | 66 319               | 67 419          | 67 419             | -                 | 69 965                                              | 74 093              | 78 168              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 31              | 484             | 295             | -                    | 160             | 160                | -                 | 110                                                 | 116                 | 123                 |
| Transfers and grants                                        |     | 365             | 295             | 836             | 725                  | 922             | 922                | -                 | 937                                                 | 992                 | 1 046               |
| Other expenditure                                           | 4,5 | 36 697          | 43 808          | 36 570          | 36 062               | 32 054          | 32 054             | -                 | 41 556                                              | 63 902              | 72 891              |
| Loss on disposal of PPE                                     |     | -               | -               | 3 768           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 159 542         | 198 448         | 199 862         | 212 653              | 208 795         | 208 795            | -                 | 226 757                                             | 260 440             | 281 023             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 29 856          | 32 342          | 47 287          | 52 123               | 40 873          | 40 873             | -                 | 23 853                                              | 23 879              | 24 645              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 7 995           | 33 323          | 40 639          | 35 913               | 30 570          | 30 570             | -                 | 24 864                                              | 25 878              | 26 527              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 7 995           | 33 323          | 40 639          | 35 913               | 30 570          | 30 570             | -                 | 24 864                                              | 25 878              | 26 527              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 7 995           | 33 323          | 40 639          | 35 913               | 30 570          | 30 570             | -                 | 24 864                                              | 25 878              | 26 527              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 7 995           | 33 323          | 40 639          | 35 913               | 30 570          | 30 570             | -                 | 24 864                                              | 25 878              | 26 527              |

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Western Cape: Cederberg(WC012) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 22 293          | 24 031          | 27 130          | 30 199               | 29 168          | 29 168             | -                 | 32 354                                              | 34 296              | 36 353              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 42 152          | 48 856          | 52 537          | -                    | 56 444          | 56 444             | -                 | 62 524                                              | 66 902              | 70 581              |
| Service charges - water revenue                             | 2   | 8 888           | 9 459           | 9 282           | -                    | 12 851          | 12 851             | -                 | 18 378                                              | 20 126              | 21 862              |
| Service charges - sanitation revenue                        | 2   | 4 877           | 5 518           | 5 883           | -                    | 5 135           | 5 135              | -                 | 6 637                                               | 7 479               | 8 417               |
| Service charges - refuse revenue                            | 2   | 3 442           | 3 341           | 3 232           | -                    | 4 171           | 4 171              | -                 | 6 552                                               | 6 962               | 7 350               |
| Service charges - other                                     |     | -               | -               | -               | 81 327               | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 3 038           | 2 745           | 2 826           | 3 417                | 3 412           | 3 412              | -                 | 3 332                                               | 3 531               | 3 743               |
| Interest earned - external investments                      |     | 2 290           | 1 474           | 676             | 709                  | 321             | 321                | -                 | 289                                                 | 307                 | 325                 |
| Interest earned - outstanding debtors                       |     | 1 996           | 2 283           | 2 712           | 2 570                | 2 570           | 2 570              | -                 | 2 573                                               | 2 727               | 2 891               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 4 308           | 3 337           | 1 746           | 1 859                | 1 105           | 1 105              | -                 | 1 326                                               | 1 406               | 1 490               |
| Licences and permits                                        |     | -               | 764             | 819             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | 1 700           | 972             | 1 053           | 1 778                | 1 989           | 1 989              | -                 | 1 966                                               | 2 084               | 2 209               |
| Transfers recognised - operational                          |     | 42 385          | 37 019          | 34 069          | 43 033               | 56 609          | 56 609             | -                 | 44 510                                              | 55 842              | 59 676              |
| Other own revenue                                           | 2   | 1 334           | 9 372           | 11 444          | 1 345                | 1 622           | 1 622              | -                 | 1 384                                               | 2 028               | 2 150               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | 5 600                                               | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 138 703         | 149 171         | 153 408         | 166 237              | 175 397         | 175 397            | -                 | 187 425                                             | 203 690             | 217 048             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 46 010          | 57 587          | 58 230          | 63 237               | 61 139          | 61 139             | -                 | 66 683                                              | 70 017              | 73 518              |
| Remuneration of councillors                                 |     | 3 285           | 3 569           | 3 457           | 3 794                | 3 923           | 3 923              | -                 | 4 451                                               | 4 674               | 4 908               |
| Debt impairment                                             | 3   | 3 641           | 8 228           | 3 331           | 4 500                | 4 500           | 4 500              | -                 | 8 000                                               | 9 500               | 11 150              |
| Depreciation and asset impairment                           | 2   | 17 168          | 12 310          | 13 956          | 20 000               | 20 000          | 20 000             | -                 | 15 248                                              | 18 000              | 20 000              |
| Finance charges                                             |     | 3 106           | 3 220           | 3 649           | 1 700                | 4 166           | 4 166              | -                 | 4 320                                               | 4 571               | 4 666               |
| Bulk purchases                                              | 2   | 35 460          | 43 423          | 50 436          | 50 000               | 51 800          | 51 800             | -                 | 55 000                                              | 58 190              | 59 400              |
| Other Materials                                             | 8   | 7 056           | 5 948           | 5 778           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 19 071          | 28 924          | 39 004          | 29 866               | 30 955          | 30 955             | -                 | 33 700                                              | 36 479              | 38 342              |
| Loss on disposal of PPE                                     |     | 454             | 2 037           | 635             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 135 251         | 165 246         | 178 476         | 173 097              | 176 483         | 176 483            | -                 | 187 402                                             | 201 430             | 211 983             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 3 452           | (16 075)        | (25 068)        | (6 860)              | (1 086)         | (1 086)            | -                 | 23                                                  | 2 260               | 5 065               |
| Contributions recognised - capital                          |     | 29 247          | 28 658          | 46 160          | -                    | 48 823          | 48 823             | -                 | 40 902                                              | 49 387              | 49 847              |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 32 699          | 12 583          | 21 092          | (6 860)              | 47 737          | 47 737             | -                 | 40 925                                              | 51 647              | 54 912              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 32 699          | 12 583          | 21 092          | (6 860)              | 47 737          | 47 737             | -                 | 40 925                                              | 51 647              | 54 912              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 32 699          | 12 583          | 21 092          | (6 860)              | 47 737          | 47 737             | -                 | 40 925                                              | 51 647              | 54 912              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 32 699          | 12 583          | 21 092          | (6 860)              | 47 737          | 47 737             | -                 | 40 925                                              | 51 647              | 54 912              |

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Western Cape: Bergrivier(WC013) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 30 967          | 32 930          | 38 238          | 46 496               | 45 860          | 45 860             | -                 | 51 740                                              | 55 901              | 60 385              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 50 651          | 60 363          | 63 350          | 72 915               | 72 824          | 72 824             | -                 | 80 201                                              | 86 758              | 93 851              |
| Service charges - water revenue                             | 2   | 12 877          | 14 811          | 16 148          | 20 389               | 18 800          | 18 800             | -                 | 19 986                                              | 21 495              | 23 161              |
| Service charges - sanitation revenue                        | 2   | 6 396           | 6 740           | 7 116           | 7 201                | 8 010           | 8 010              | -                 | 8 719                                               | 9 108               | 9 305               |
| Service charges - refuse revenue                            | 2   | 10 018          | 10 980          | 12 054          | 11 935               | 12 679          | 12 679             | -                 | 14 619                                              | 15 334              | 15 725              |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | 150                                                 | 162                 | 175                 |
| Rental of facilities and equipment                          |     | 2 665           | 2 761           | 2 780           | 2 843                | 2 836           | 2 836              | -                 | 3 207                                               | 3 302               | 3 536               |
| Interest earned - external investments                      |     | 1 317           | 873             | 551             | 300                  | 900             | 900                | -                 | 1 000                                               | 1 350               | 1 000               |
| Interest earned - outstanding debtors                       |     | 2 392           | 2 547           | 2 440           | 2 700                | 3 000           | 3 000              | -                 | 2 889                                               | 3 120               | 3 370               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 1 520           | 44              | 760             | 705                  | 853             | 853                | -                 | 1 005                                               | 1 085               | 1 171               |
| Licences and permits                                        |     | 1 646           | 1 670           | 1 694           | 1 530                | 1 150           | 1 150              | -                 | 1 300                                               | 1 404               | 1 516               |
| Agency services                                             |     | 1 369           | 950             | 1 609           | 1 754                | 1 670           | 1 670              | -                 | 1 958                                               | 2 114               | 2 283               |
| Transfers recognised - operational                          |     | 23 349          | 41 100          | 46 368          | 32 014               | 33 197          | 33 197             | -                 | 37 007                                              | 37 324              | 41 870              |
| Other own revenue                                           | 2   | 1 638           | 1 650           | 2 446           | 2 380                | 3 750           | 3 750              | -                 | 2 538                                               | 2 678               | 2 872               |
| Gains on disposal of PPE                                    |     | 318             | 82              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 147 122         | 177 501         | 195 556         | 203 161              | 205 528         | 205 528            | -                 | 226 318                                             | 241 136             | 260 220             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 61 244          | 66 913          | 72 161          | 81 035               | 79 649          | 79 649             | -                 | 89 316                                              | 95 720              | 102 994             |
| Remuneration of councillors                                 |     | 3 532           | 4 094           | 4 259           | 4 198                | 4 457           | 4 457              | -                 | 4 714                                               | 5 053               | 5 437               |
| Debt impairment                                             | 3   | 2 423           | 2 894           | 437             | 918                  | 918             | 918                | -                 | 1 903                                               | 2 040               | 2 195               |
| Depreciation and asset impairment                           | 2   | 12 315          | 15 977          | 14 481          | 17 225               | 16 406          | 16 406             | -                 | 17 460                                              | 18 717              | 20 140              |
| Finance charges                                             |     | 9 826           | 9 376           | 9 263           | 9 752                | 10 160          | 10 160             | -                 | 10 189                                              | 10 814              | 11 610              |
| Bulk purchases                                              | 2   | 40 210          | 49 038          | 54 421          | 55 903               | 56 810          | 56 810             | -                 | 61 025                                              | 65 419              | 70 391              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | 5 223           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | 1 743           | 1 784           | 2 393           | 2 566                | 2 566           | 2 566              | -                 | 3 070                                               | 3 291               | 3 541               |
| Other expenditure                                           | 4,5 | 33 790          | 49 671          | 25 292          | 38 232               | 40 810          | 40 810             | -                 | 43 879                                              | 44 924              | 49 840              |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 165 082         | 199 746         | 187 929         | 209 829              | 211 776         | 211 776            | -                 | 231 556                                             | 245 978             | 266 148             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 18 968          | 14 922          | -               | 20 534               | 20 694          | 20 694             | -                 | 37 606                                              | 29 758              | 27 904              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 1 008           | (7 323)         | 7 627           | 13 866               | 14 446          | 14 446             | -                 | 32 369                                              | 24 916              | 21 976              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 1 008           | (7 323)         | 7 627           | 13 866               | 14 446          | 14 446             | -                 | 32 369                                              | 24 916              | 21 976              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 1 008           | (7 323)         | 7 627           | 13 866               | 14 446          | 14 446             | -                 | 32 369                                              | 24 916              | 21 976              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 1 008           | (7 323)         | 7 627           | 13 866               | 14 446          | 14 446             | -                 | 32 369                                              | 24 916              | 21 976              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Western Cape: Saldanha Bay(WC014) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 102 161         | 120 713         | 129 252         | 142 620              | 141 247         | 141 247            | -                 | 154 380                                             | 166 706             | 180 041             |
| Property rates - penalties and collection charges           |     | 4 556           | 5 506           | 5 322           | 5 000                | 5 000           | 5 000              | -                 | 5 500                                               | 5 830               | 6 180               |
| Service charges - electricity revenue                       | 2   | 174 646         | 215 616         | 223 263         | 251 050              | 245 494         | 245 494            | -                 | 264 375                                             | 286 848             | 311 230             |
| Service charges - water revenue                             | 2   | 79 873          | 84 612          | 88 474          | 106 076              | 98 681          | 98 681             | -                 | 97 000                                              | 106 840             | 117 675             |
| Service charges - sanitation revenue                        | 2   | 29 730          | 30 940          | 32 707          | 37 395               | 35 518          | 35 518             | -                 | 46 465                                              | 50 183              | 54 225              |
| Service charges - refuse revenue                            | 2   | 31 924          | 28 985          | 31 652          | 43 995               | 35 902          | 35 902             | -                 | 42 552                                              | 47 951              | 54 020              |
| Service charges - other                                     |     | -               | -               | -               | (7 943)              | (7 943)         | (7 943)            | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 9 548           | 9 642           | 11 102          | 10 879               | 10 879          | 10 879             | -                 | 11 472                                              | 12 161              | 12 891              |
| Interest earned - external investments                      |     | 27 546          | 26 896          | 26 989          | 20 400               | 20 400          | 20 400             | -                 | 20 500                                              | 16 400              | 13 120              |
| Interest earned - outstanding debtors                       |     | 1 918           | 2 317           | 2 301           | 2 369                | 2 369           | 2 369              | -                 | 2 463                                               | 2 475               | 2 487               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 2 718           | 3 771           | 1 360           | 2 861                | 1 861           | 1 861              | -                 | 3 021                                               | 3 323               | 3 589               |
| Licences and permits                                        |     | 1 399           | 1 366           | 1 241           | 1 359                | 1 359           | 1 359              | -                 | 1 335                                               | 1 415               | 1 500               |
| Agency services                                             |     | 2 574           | 2 585           | 2 827           | 2 909                | 2 909           | 2 909              | -                 | 3 056                                               | 3 239               | 3 433               |
| Transfers recognised - operational                          |     | 27 291          | 32 171          | 75 607          | 63 875               | 68 992          | 68 992             | -                 | 76 453                                              | 88 084              | 106 198             |
| Other own revenue                                           | 2   | 8 816           | 9 739           | 17 003          | 7 244                | 14 863          | 14 863             | -                 | 13 182                                              | 13 248              | 13 381              |
| Gains on disposal of PPE                                    |     | 641             | 525             | 639             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 505 342         | 575 384         | 649 739         | 690 089              | 677 532         | 677 532            | -                 | 741 755                                             | 804 701             | 879 969             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 146 956         | 177 941         | 198 347         | 219 526              | 220 428         | 220 428            | -                 | 238 638                                             | 250 196             | 267 598             |
| Remuneration of councillors                                 |     | 6 088           | 7 551           | 7 867           | 8 519                | 8 339           | 8 339              | -                 | 8 986                                               | 9 615               | 10 288              |
| Debt impairment                                             | 3   | 11 035          | 16 960          | 23 474          | 17 801               | 19 001          | 19 001             | -                 | 20 447                                              | 21 674              | 22 974              |
| Depreciation and asset impairment                           | 2   | 75 410          | 92 547          | 90 623          | 108 033              | 112 622         | 112 622            | -                 | 121 650                                             | 131 407             | 141 946             |
| Finance charges                                             |     | 8 281           | 12 231          | 11 239          | 5 590                | 8 873           | 8 873              | -                 | 10 284                                              | 15 045              | 19 967              |
| Bulk purchases                                              | 2   | 147 624         | 183 053         | 202 083         | 218 320              | 218 320         | 218 320            | -                 | 247 302                                             | 270 952             | 297 755             |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | 17 909          | 1 844           | 1 897           | 26 295               | 2 002           | 2 002              | -                 | 2 110                                               | 2 215               | 2 326               |
| Other expenditure                                           | 4,5 | 104 444         | 97 811          | 128 529         | 153 502              | 162 565         | 162 565            | -                 | 180 166                                             | 182 114             | 202 473             |
| Loss on disposal of PPE                                     |     | -               | 434             | 1 630           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 517 748         | 590 372         | 665 688         | 757 586              | 752 149         | 752 149            | -                 | 829 581                                             | 883 217             | 965 327             |
| Surplus/(Deficit)                                           |     | (12 406)        | (14 988)        | (15 949)        | (67 498)             | (74 617)        | (74 617)           | -                 | (87 826)                                            | (78 516)            | (85 358)            |
| Transfers recognised - capital                              | 6   | 34 682          | 33 560          | 47 230          | 59 347               | 50 598          | 50 598             | -                 | 46 020                                              | 35 999              | 34 900              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | 90              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 22 276          | 18 571          | 31 371          | (8 151)              | (24 019)        | (24 019)           | -                 | (41 807)                                            | (42 517)            | (50 459)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 22 276          | 18 571          | 31 371          | (8 151)              | (24 019)        | (24 019)           | -                 | (41 807)                                            | (42 517)            | (50 459)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 22 276          | 18 571          | 31 371          | (8 151)              | (24 019)        | (24 019)           | -                 | (41 807)                                            | (42 517)            | (50 459)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 22 276          | 18 571          | 31 371          | (8 151)              | (24 019)        | (24 019)           | -                 | (41 807)                                            | (42 517)            | (50 459)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Western Cape: Swartland(WC015) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 56 630          | 60 256          | 67 353          | 69 020               | 69 020          | 69 020             | -                 | 75 587                                              | 80 091              | 85 250              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 124 539         | 147 895         | 165 045         | 178 645              | 176 927         | 176 927            | -                 | 189 053                                             | 200 049             | 212 657             |
| Service charges - water revenue                             | 2   | 25 671          | 28 375          | 31 061          | 33 265               | 33 191          | 33 191             | -                 | 34 803                                              | 36 775              | 38 797              |
| Service charges - sanitation revenue                        | 2   | 16 725          | 19 797          | 22 979          | 24 844               | 24 747          | 24 747             | -                 | 26 837                                              | 30 988              | 35 753              |
| Service charges - refuse revenue                            | 2   | 12 599          | 14 603          | 18 478          | 19 215               | 19 203          | 19 203             | -                 | 20 210                                              | 21 536              | 22 842              |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 2 405           | 2 915           | 2 902           | 3 088                | 3 088           | 3 088              | -                 | 3 252                                               | 3 414               | 3 586               |
| Interest earned - external investments                      |     | 11 326          | 10 609          | 9 917           | 10 820               | 10 820          | 10 820             | -                 | 9 894                                               | 8 900               | 7 481               |
| Interest earned - outstanding debtors                       |     | 1 178           | 1 292           | 1 455           | 1 276                | 1 276           | 1 276              | -                 | 1 340                                               | 1 407               | 1 477               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 5 052           | 3 285           | 2 948           | 4 039                | 4 039           | 4 039              | -                 | 4 041                                               | 4 042               | 4 043               |
| Licences and permits                                        |     | 2 713           | 2 864           | 3 225           | 3 007                | 3 007           | 3 007              | -                 | 3 157                                               | 3 315               | 3 481               |
| Agency services                                             |     | 2 301           | 2 412           | 2 496           | 2 539                | 2 539           | 2 539              | -                 | 2 666                                               | 2 799               | 2 939               |
| Transfers recognised - operational                          |     | 40 026          | 39 749          | 40 483          | 53 629               | 70 038          | 70 038             | -                 | 53 427                                              | 63 805              | 73 292              |
| Other own revenue                                           | 2   | 15 965          | 16 088          | 13 852          | 11 621               | 11 621          | 11 621             | -                 | 11 670                                              | 11 956              | 12 267              |
| Gains on disposal of PPE                                    |     | 6 287           | 379             | 2 307           | 200                  | 200             | 200                | -                 | 200                                                 | 200                 | 200                 |
| Total Revenue (excl. capital transfers and contributions)   |     | 323 417         | 350 517         | 384 501         | 415 207              | 429 715         | 429 715            | -                 | 436 136                                             | 469 277             | 504 066             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 100 688         | 111 512         | 125 450         | 128 425              | 129 593         | 129 593            | -                 | 141 199                                             | 151 630             | 163 717             |
| Remuneration of councillors                                 |     | 5 285           | 5 642           | 6 703           | 6 913                | 7 526           | 7 526              | -                 | 7 254                                               | 7 689               | 8 151               |
| Debt impairment                                             | 3   | 1 434           | 1 473           | 1 260           | 10 748               | 10 748          | 10 748             | -                 | 12 113                                              | 14 491              | 16 170              |
| Depreciation and asset impairment                           | 2   | 64 935          | 66 496          | 74 993          | 74 104               | 74 826          | 74 826             | -                 | 76 645                                              | 78 777              | 84 808              |
| Finance charges                                             |     | 6 270           | 5 255           | 8 486           | 15 096               | 15 096          | 15 096             | -                 | 14 644                                              | 14 290              | 13 816              |
| Bulk purchases                                              | 2   | 100 399         | 122 558         | 137 413         | 150 625              | 150 625         | 150 625            | -                 | 161 610                                             | 175 830             | 192 465             |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 2 884           | 3 104           | 3 096           | 3 453                | 3 467           | 3 467              | -                 | 4 026                                               | 4 315               | 4 665               |
| Transfers and grants                                        |     | 1 084           | 1 231           | 1 293           | 2 083                | 2 083           | 2 083              | -                 | 2 083                                               | 2 115               | 2 133               |
| Other expenditure                                           | 4,5 | 66 004          | 63 816          | 52 120          | 73 397               | 88 658          | 88 658             | -                 | 74 513                                              | 85 426              | 91 011              |
| Loss on disposal of PPE                                     |     | 137             | 3 329           | 492             | 5 263                | 1 788           | 1 788              | -                 | 2 144                                               | 2 251               | 2 364               |
| Total Expenditure                                           |     | 349 120         | 384 416         | 411 305         | 470 108              | 484 411         | 484 411            | -                 | 496 232                                             | 536 814             | 579 300             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 35 385          | 16 819          | 25 105          | 42 868               | 50 322          | 50 322             | -                 | 29 166                                              | 33 805              | 26 638              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 9 683           | (17 079)        | (1 699)         | (12 033)             | (4 373)         | (4 373)            | -                 | (30 930)                                            | (33 732)            | (48 596)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 9 683           | (17 079)        | (1 699)         | (12 033)             | (4 373)         | (4 373)            | -                 | (30 930)                                            | (33 732)            | (48 596)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 9 683           | (17 079)        | (1 699)         | (12 033)             | (4 373)         | (4 373)            | -                 | (30 930)                                            | (33 732)            | (48 596)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 9 683           | (17 079)        | (1 699)         | (12 033)             | (4 373)         | (4 373)            | -                 | (30 930)                                            | (33 732)            | (48 596)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Western Cape: West Coast(DC1) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Western Cape, West Coast(DC1) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2014 (Figures Financed as at 2014/10/30) |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
| Description                                                                                                                                                              | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|                                                                                                                                                                          |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                                                                                                                              | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| <b>Revenue By Source</b>                                                                                                                                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                                                                                                                                           | 2   | 868             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges                                                                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                                                                                                                                    | 2   | 1 186           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                                                                                                                                          | 2   | 72 571          | 80 175          | 87 251          | 96 511               | 96 511          | 96 511             | -                 | 104 279                                             | 118 918             | 136 719             |
| Service charges - sanitation revenue                                                                                                                                     | 2   | 585             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                                                                                                                                         | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                                                                                                                                  |     | -               | 400             | 1 558           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                                                                                                                                       |     | -               | -               | 4 231           | 5 279                | 5 279           | 5 279              | -                 | 3 044                                               | 3 364               | 3 600               |
| Interest earned - external investments                                                                                                                                   |     | 9 549           | 8 076           | 8 925           | 8 000                | 8 000           | 8 000              | -                 | 8 250                                               | 8 828               | 9 445               |
| Interest earned - outstanding debtors                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | 53                                                  | 57                  | 61                  |
| Dividends received                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                                                                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                                                                                                                                     |     | -               | -               | 54              | 120                  | 120             | 120                | -                 | 59                                                  | 63                  | 68                  |
| Agency services                                                                                                                                                          |     | 64 699          | 64 439          | 69 680          | 81 368               | 78 670          | 78 670             | -                 | 75 094                                              | 76 565              | 81 284              |
| Transfers recognised - operational                                                                                                                                       |     | 81 517          | 78 037          | 75 641          | 76 281               | 78 461          | 78 461             | -                 | 81 632                                              | 85 668              | 87 890              |
| Other own revenue                                                                                                                                                        | 2   | 18 353          | 15 260          | 7 500           | 2 868                | 2 868           | 2 868              | -                 | 9 863                                               | 13 822              | 14 789              |
| Gains on disposal of PPE                                                                                                                                                 |     | 125             | 426             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>                                                                                                         |     | <b>249 451</b>  | <b>246 813</b>  | <b>254 840</b>  | <b>270 426</b>       | <b>269 908</b>  | <b>269 908</b>     | <b>-</b>          | <b>282 274</b>                                      | <b>307 286</b>      | <b>333 856</b>      |
| <b>Expenditure By Type</b>                                                                                                                                               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                                                                                                                                   | 2   | 64 818          | 66 184          | 67 151          | 74 916               | 76 959          | 76 959             | -                 | 85 387                                              | 97 988              | 105 815             |
| Remuneration of councillors                                                                                                                                              |     | 4 700           | 3 652           | 3 951           | 4 784                | 4 784           | 4 784              | -                 | 4 358                                               | 4 788               | 5 171               |
| Debt impairment                                                                                                                                                          | 3   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                                                                                                                                        | 2   | 18 351          | 19 526          | 12 485          | 24 764               | 24 764          | 24 764             | -                 | 16 584                                              | 21 707              | 24 022              |
| Finance charges                                                                                                                                                          |     | 8 174           | 11 164          | 10 793          | 12 930               | 12 930          | 12 930             | -                 | 11 847                                              | 10 664              | 9 299               |
| Bulk purchases                                                                                                                                                           | 2   | 72 764          | 7 629           | 8 720           | 9 861                | 9 861           | 9 861              | -                 | 9 800                                               | 10 388              | 11 011              |
| Other Materials                                                                                                                                                          | 8   | -               | 21 114          | 58 731          | 78 200               | 32 038          | 32 038             | -                 | 71 959                                              | 77 853              | 82 520              |
| Contracted services                                                                                                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                                                                                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                                                                                                                                        | 4,5 | 81 240          | 152 942         | 90 451          | 64 350               | 107 951         | 107 951            | -                 | 84 738                                              | 82 236              | 94 458              |
| Loss on disposal of PPE                                                                                                                                                  |     | -               | -               | 11              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Total Expenditure</b>                                                                                                                                                 |     | <b>250 045</b>  | <b>282 211</b>  | <b>252 295</b>  | <b>269 806</b>       | <b>269 288</b>  | <b>269 288</b>     | <b>-</b>          | <b>284 673</b>                                      | <b>305 624</b>      | <b>332 296</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                 |     | <b>(594)</b>    | <b>(35 399)</b> | <b>2 545</b>    | <b>621</b>           | <b>621</b>      | <b>621</b>         | <b>-</b>          | <b>(2 399)</b>                                      | <b>1 661</b>        | <b>1 560</b>        |
| Transfers recognised - capital                                                                                                                                           | 6   | -               | -               | 6 421           | 10 000               | 10 000          | 10 000             | -                 | 33 500                                              | 30 000              | 52 000              |
| Contributions recognised - capital                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                                                                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b>                                                                                                       |     | <b>(594)</b>    | <b>(35 399)</b> | <b>8 966</b>    | <b>10 621</b>        | <b>10 621</b>   | <b>10 621</b>      | <b>-</b>          | <b>31 101</b>                                       | <b>31 661</b>       | <b>53 560</b>       |
| Taxation                                                                                                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                  |     | <b>(594)</b>    | <b>(35 399)</b> | <b>8 966</b>    | <b>10 621</b>        | <b>10 621</b>   | <b>10 621</b>      | <b>-</b>          | <b>31 101</b>                                       | <b>31 661</b>       | <b>53 560</b>       |
| Attributable to minorities                                                                                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                    |     | <b>(594)</b>    | <b>(35 399)</b> | <b>8 966</b>    | <b>10 621</b>        | <b>10 621</b>   | <b>10 621</b>      | <b>-</b>          | <b>31 101</b>                                       | <b>31 661</b>       | <b>53 560</b>       |
| Share of surplus/ (deficit) of associate                                                                                                                                 | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                    |     | <b>(594)</b>    | <b>(35 399)</b> | <b>8 966</b>    | <b>10 621</b>        | <b>10 621</b>   | <b>10 621</b>      | <b>-</b>          | <b>31 101</b>                                       | <b>31 661</b>       | <b>53 560</b>       |

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



Western Cape: Witzenberg(WC022) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 30 735          | 37 430          | 44 075          | 44 217               | 47 263          | 47 263             | -                 | 49 753                                              | 52 870              | 56 054              |
| Property rates - penalties and collection charges           |     | 746             | 1 042           | 1 047           | 816                  | 816             | 816                | -                 | 819                                                 | 860                 | 912                 |
| Service charges - electricity revenue                       | 2   | 106 347         | 128 156         | 146 639         | 168 921              | 168 921         | 168 921            | -                 | 183 430                                             | 200 734             | 212 781             |
| Service charges - water revenue                             | 2   | 23 132          | 25 771          | 27 856          | 30 866               | 32 666          | 32 666             | -                 | 32 450                                              | 34 450              | 36 517              |
| Service charges - sanitation revenue                        | 2   | 12 272          | 11 992          | 16 011          | 13 096               | 15 096          | 15 096             | -                 | 15 260                                              | 16 005              | 16 906              |
| Service charges - refuse revenue                            | 2   | 13 599          | 13 997          | 16 216          | 14 619               | 16 556          | 16 556             | -                 | 17 550                                              | 18 745              | 19 871              |
| Service charges - other                                     |     | 112             | 158             | 1 121           | 4 325                | 425             | 425                | -                 | 460                                                 | 482                 | 511                 |
| Rental of facilities and equipment                          |     | 6 556           | 7 016           | 6 761           | 8 014                | 8 047           | 8 047              | -                 | 7 267                                               | 7 631               | 8 088               |
| Interest earned - external investments                      |     | 2 893           | 2 070           | 2 054           | 1 857                | 2 614           | 2 614              | -                 | 2 199                                               | 2 309               | 2 448               |
| Interest earned - outstanding debtors                       |     | 4 066           | 3 799           | 4 748           | 4 718                | 5 468           | 5 468              | -                 | 4 651                                               | 4 883               | 5 176               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 559             | 897             | 760             | 3 293                | 5 293           | 5 293              | -                 | 5 437                                               | 5 559               | 5 712               |
| Licences and permits                                        |     | 194             | 168             | 125             | 254                  | 254             | 254                | -                 | 274                                                 | 288                 | 305                 |
| Agency services                                             |     | 2 667           | 2 853           | 3 051           | 2 974                | 2 974           | 2 974              | -                 | 3 218                                               | 3 379               | 3 582               |
| Transfers recognised - operational                          |     | 53 668          | 54 208          | 72 698          | 95 595               | 89 677          | 89 677             | -                 | 72 271                                              | 81 006              | 87 479              |
| Other own revenue                                           | 2   | 3 379           | 4 236           | 10 624          | 3 740                | 4 179           | 4 179              | -                 | 4 318                                               | 4 534               | 4 805               |
| Gains on disposal of PPE                                    |     | 207             | 289             | 3               | 2                    | 2               | 2                  | -                 | 2 502                                               | 2                   | 2                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 261 131         | 294 082         | 353 791         | 397 307              | 400 250         | 400 250            | -                 | 401 861                                             | 433 738             | 461 150             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 78 756          | 89 302          | 96 930          | 111 919              | 109 707         | 109 707            | -                 | 121 034                                             | 130 781             | 141 037             |
| Remuneration of councillors                                 |     | 5 577           | 6 639           | 6 932           | 8 222                | 7 866           | 7 866              | -                 | 8 364                                               | 8 949               | 9 576               |
| Debt impairment                                             | 3   | 12 887          | 20 637          | 19 723          | 13 411               | 19 411          | 19 411             | -                 | 15 000                                              | 17 754              | 18 640              |
| Depreciation and asset impairment                           | 2   | 10 736          | 12 500          | 14 370          | 21 454               | 21 454          | 21 454             | -                 | 17 000                                              | 19 000              | 21 000              |
| Finance charges                                             |     | 13 932          | 13 981          | 13 141          | 13 719               | 13 639          | 13 639             | -                 | 13 085                                              | 12 648              | 13 407              |
| Bulk purchases                                              | 2   | 79 826          | 102 548         | 118 181         | 135 000              | 135 000         | 135 000            | -                 | 147 150                                             | 158 922             | 170 047             |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 9 142           | 9 576           | 8 800           | 7 926                | 10 902          | 10 902             | -                 | 11 683                                              | 12 195              | 12 827              |
| Transfers and grants                                        |     | 653             | 794             | 767             | 806                  | 806             | 806                | -                 | 855                                                 | 898                 | 952                 |
| Other expenditure                                           | 4,5 | 59 365          | 43 859          | 57 772          | 87 070               | 84 525          | 84 525             | -                 | 62 397                                              | 71 235              | 75 017              |
| Loss on disposal of PPE                                     |     | 1 143           | 563             | 75              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 272 016         | 300 399         | 336 691         | 399 527              | 403 311         | 403 311            | -                 | 396 567                                             | 432 382             | 462 502             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 46 837          | 58 971          | 73 786          | 43 045               | 58 525          | 58 525             | -                 | 45 796                                              | 29 009              | 33 037              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 35 952          | 52 655          | 90 886          | 40 825               | 55 464          | 55 464             | -                 | 51 091                                              | 30 365              | 31 685              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 35 952          | 52 655          | 90 886          | 40 825               | 55 464          | 55 464             | -                 | 51 091                                              | 30 365              | 31 685              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 35 952          | 52 655          | 90 886          | 40 825               | 55 464          | 55 464             | -                 | 51 091                                              | 30 365              | 31 685              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 35 952          | 52 655          | 90 886          | 40 825               | 55 464          | 55 464             | -                 | 51 091                                              | 30 365              | 31 685              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Western Cape: Drakenstein(WC023) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 156 232         | 165 732         | 178 298         | 190 484              | 190 102         | 190 102            | -                 | 200 747                                             | 211 989             | 223 861             |
| Property rates - penalties and collection charges           |     | 998             | 1 207           | 1 471           | 799                  | 1 200           | 1 200              | -                 | 1 267                                               | 1 338               | 1 413               |
| Service charges - electricity revenue                       | 2   | 502 398         | 573 023         | 682 909         | 712 067              | 749 093         | 749 093            | -                 | 805 557                                             | 865 089             | 933 659             |
| Service charges - water revenue                             | 2   | 80 985          | 89 029          | 109 017         | 118 030              | 118 974         | 118 974            | -                 | 134 515                                             | 147 967             | 161 284             |
| Service charges - sanitation revenue                        | 2   | 34 211          | 57 064          | 40 026          | 47 245               | 47 894          | 47 894             | -                 | 55 078                                              | 63 339              | 72 840              |
| Service charges - refuse revenue                            | 2   | 49 374          | 36 062          | 58 504          | 63 427               | 63 277          | 63 277             | -                 | 69 419                                              | 76 153              | 83 540              |
| Service charges - other                                     |     | 0               | 0               | 24              | 28                   | 28              | 28                 | -                 | 32                                                  | 37                  | 43                  |
| Rental of facilities and equipment                          |     | 17 198          | 18 774          | 18 991          | 19 852               | 20 238          | 20 238             | -                 | 21 825                                              | 23 538              | 25 388              |
| Interest earned - external investments                      |     | 9 163           | 5 323           | 6 106           | 6 000                | 6 000           | 6 000              | -                 | 9 000                                               | 10 000              | 11 000              |
| Interest earned - outstanding debtors                       |     | 6 381           | 9 064           | 10 922          | 6 021                | 8 936           | 8 936              | -                 | 9 780                                               | 10 667              | 11 618              |
| Dividends received                                          |     | 15              | 15              | 15              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 6 547           | 4 616           | 4 971           | 4 959                | 4 819           | 4 819              | -                 | 5 301                                               | 5 831               | 6 414               |
| Licences and permits                                        |     | 9 980           | 10 134          | 11 572          | 12 111               | 11 581          | 11 581             | -                 | 12 740                                              | 14 014              | 15 415              |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 97 831          | 128 490         | 142 884         | 187 192              | 158 581         | 158 581            | -                 | 161 876                                             | 164 288             | 177 558             |
| Other own revenue                                           | 2   | 18 609          | 15 140          | 29 348          | 21 466               | 24 432          | 24 432             | -                 | 24 411                                              | 26 853              | 29 538              |
| Gains on disposal of PPE                                    |     | 46              | 1 329           | -               | 250                  | 250             | 250                | -                 | 250                                                 | 250                 | 250                 |
| Total Revenue (excl. capital transfers and contributions)   |     | 989 968         | 1 115 000       | 1 295 059       | 1 389 932            | 1 405 404       | 1 405 404          | -                 | 1 511 798                                           | 1 621 353           | 1 753 819           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 303 206         | 309 511         | 341 296         | 386 311              | 390 791         | 390 791            | -                 | 434 516                                             | 471 101             | 511 005             |
| Remuneration of councillors                                 |     | 15 417          | 16 654          | 17 641          | 18 850               | 19 112          | 19 112             | -                 | 20 453                                              | 21 812              | 23 263              |
| Debt impairment                                             | 3   | 26 541          | 28 136          | 48 121          | 26 945               | 31 945          | 31 945             | -                 | 34 810                                              | 38 291              | 42 120              |
| Depreciation and asset impairment                           | 2   | 143 401         | 156 972         | 153 285         | 144 547              | 157 650         | 157 650            | -                 | 162 568                                             | 168 557             | 177 961             |
| Finance charges                                             |     | 28 113          | 36 854          | 49 276          | 63 063               | 63 063          | 63 063             | -                 | 56 833                                              | 65 663              | 77 320              |
| Bulk purchases                                              | 2   | 333 721         | 429 652         | 466 494         | 509 114              | 498 098         | 498 098            | -                 | 537 714                                             | 582 652             | 630 183             |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 9 200           | 8 972           | 10 762          | 10 543               | 13 700          | 13 700             | -                 | 15 277                                              | 16 606              | 18 266              |
| Transfers and grants                                        |     | 618             | 665             | 428             | 601                  | 555             | 555                | -                 | 595                                                 | 655                 | 720                 |
| Other expenditure                                           | 4,5 | 204 829         | 209 151         | 256 112         | 291 421              | 314 381         | 314 381            | -                 | 296 748                                             | 300 515             | 317 048             |
| Loss on disposal of PPE                                     |     | 183             | 2 277           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 1 065 230       | 1 198 842       | 1 343 415       | 1 451 396            | 1 489 296       | 1 489 296          | -                 | 1 559 514                                           | 1 665 850           | 1 797 886           |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 35 619          | 48 324          | 56 631          | 58 639               | 101 300         | 101 300            | -                 | 54 671                                              | 45 076              | 41 645              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (39 643)        | (35 518)        | 8 274           | (2 824)              | 17 408          | 17 408             | -                 | 6 956                                               | 578                 | (2 423)             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (39 643)        | (35 518)        | 8 274           | (2 824)              | 17 408          | 17 408             | -                 | 6 956                                               | 578                 | (2 423)             |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (39 643)        | (35 518)        | 8 274           | (2 824)              | 17 408          | 17 408             | -                 | 6 956                                               | 578                 | (2 423)             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (39 643)        | (35 518)        | 8 274           | (2 824)              | 17 408          | 17 408             | -                 | 6 956                                               | 578                 | (2 423)             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Western Cape: Stellenbosch(WC024) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 183 291         | 189 497         | 203 705         | 239 019              | 236 019         | 236 019            | -                 | 250 197                                             | 264 208             | 279 004             |
| Property rates - penalties and collection charges           |     | 2 795           | 2 919           | 2 230           | 2 592                | 5 250           | 5 250              | -                 | 4 282                                               | 4 711               | 5 182               |
| Service charges - electricity revenue                       | 2   | 302 890         | 318 270         | 362 674         | 395 348              | 392 348         | 392 348            | -                 | 416 315                                             | 447 081             | 480 120             |
| Service charges - water revenue                             | 2   | 82 233          | 91 604          | 95 458          | 101 290              | 101 290         | 101 290            | -                 | 103 805                                             | 113 147             | 123 331             |
| Service charges - sanitation revenue                        | 2   | 42 709          | 48 287          | 53 451          | 56 509               | 56 509          | 56 509             | -                 | 57 826                                              | 65 054              | 73 186              |
| Service charges - refuse revenue                            | 2   | 26 949          | 29 629          | 31 013          | 36 922               | 35 422          | 35 422             | -                 | 34 522                                              | 39 700              | 45 655              |
| Service charges - other                                     |     | 80              | (10 788)        | (11 662)        | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 11 283          | 11 630          | 13 633          | 14 841               | 14 841          | 14 841             | -                 | 15 829                                              | 16 620              | 17 449              |
| Interest earned - external investments                      |     | 19 757          | 23 492          | 24 835          | 24 139               | 26 139          | 26 139             | -                 | 24 856                                              | 20 856              | 17 856              |
| Interest earned - outstanding debtors                       |     | 3 829           | 4 035           | 4 381           | 5 250                | 2 592           | 2 592              | -                 | 2 748                                               | 2 954               | 3 175               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 14 061          | 11 137          | 11 531          | 11 142               | 22 663          | 22 663             | -                 | 22 455                                              | 23 803              | 25 231              |
| Licences and permits                                        |     | 4 019           | 4 821           | 5 003           | 5 485                | 6 047           | 6 047              | -                 | 6 105                                               | 6 502               | 6 924               |
| Agency services                                             |     | 990             | 1 186           | 1 281           | 1 231                | 1 231           | 1 231              | -                 | 1 550                                               | 1 651               | 1 758               |
| Transfers recognised - operational                          |     | 60 147          | 44 900          | 99 223          | 95 631               | 105 157         | 105 157            | -                 | 92 112                                              | 142 704             | 131 299             |
| Other own revenue                                           | 2   | 18 492          | 26 699          | 39 240          | 13 131               | 27 719          | 27 719             | -                 | 24 395                                              | 25 515              | 26 691              |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | 500             | 500                | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 773 524         | 797 319         | 935 998         | 1 002 529            | 1 033 726       | 1 033 726          | -                 | 1 056 998                                           | 1 174 505           | 1 236 862           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 215 100         | 229 185         | 243 491         | 278 947              | 280 579         | 280 579            | -                 | 324 832                                             | 345 626             | 367 751             |
| Remuneration of councillors                                 |     | 9 681           | 12 125          | 12 360          | 14 286               | 14 346          | 14 346             | -                 | 14 871                                              | 15 763              | 16 709              |
| Debt impairment                                             | 3   | 15 205          | 19 397          | 6 868           | 4 072                | 13 875          | 13 875             | -                 | 14 707                                              | 15 590              | 16 525              |
| Depreciation and asset impairment                           | 2   | 97 738          | 129 668         | 135 783         | 123 213              | 140 258         | 140 258            | -                 | 146 163                                             | 152 317             | 158 730             |
| Finance charges                                             |     | 3 752           | 6 344           | 8 451           | 15 110               | 13 610          | 13 610             | -                 | 23 271                                              | 34 973              | 46 379              |
| Bulk purchases                                              | 2   | 173 671         | 217 302         | 255 338         | 272 230              | 272 230         | 272 230            | -                 | 294 008                                             | 317 529             | 339 756             |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 8 182           | 7 813           | 13 203          | 14 067               | 14 905          | 14 905             | -                 | 14 251                                              | 16 169              | 17 391              |
| Transfers and grants                                        |     | 3 908           | 5 067           | 4 522           | 32 121               | 32 121          | 32 121             | -                 | 6 779                                               | 7 205               | 7 573               |
| Other expenditure                                           | 4,5 | 212 650         | 177 872         | 246 718         | 246 916              | 272 844         | 272 844            | -                 | 282 330                                             | 340 041             | 338 690             |
| Loss on disposal of PPE                                     |     | 3               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 739 890         | 804 774         | 926 735         | 1 000 961            | 1 054 769       | 1 054 769          | -                 | 1 121 212                                           | 1 245 212           | 1 309 504           |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 36 641          | 67 321          | 77 695          | 84 161               | 60 369          | 60 369             | -                 | 73 994                                              | 80 025              | 134 038             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 70 275          | 59 865          | 86 958          | 85 729               | 39 327          | 39 327             | -                 | 9 780                                               | 9 318               | 61 396              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 70 275          | 59 865          | 86 958          | 85 729               | 39 327          | 39 327             | -                 | 9 780                                               | 9 318               | 61 396              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 70 275          | 59 865          | 86 958          | 85 729               | 39 327          | 39 327             | -                 | 9 780                                               | 9 318               | 61 396              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 70 275          | 59 865          | 86 958          | 85 729               | 39 327          | 39 327             | -                 | 9 780                                               | 9 318               | 61 396              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Western Cape: Breede Valley(WC025) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 56 672          | 66 424          | 84 116          | 81 187               | 86 815          | 86 815             | -                 | 92 944                                              | 98 520              | 103 446             |
| Property rates - penalties and collection charges           |     | 470             | 409             | 562             | 420                  | 730             | 730                | -                 | 788                                                 | 835                 | 877                 |
| Service charges - electricity revenue                       | 2   | 216 357         | 257 340         | 278 792         | 312 235              | 312 235         | 312 235            | -                 | 321 696                                             | 340 998             | 358 048             |
| Service charges - water revenue                             | 2   | 39 395          | 40 363          | 51 528          | 45 424               | 45 424          | 45 424             | -                 | 48 110                                              | 50 996              | 53 546              |
| Service charges - sanitation revenue                        | 2   | 35 227          | 37 738          | 49 138          | 49 058               | 49 058          | 49 058             | -                 | 51 980                                              | 55 099              | 57 854              |
| Service charges - refuse revenue                            | 2   | 23 661          | 25 633          | 27 455          | 27 861               | 27 861          | 27 861             | -                 | 29 755                                              | 31 541              | 33 118              |
| Service charges - other                                     |     | (13 211)        | (15 790)        | (20 895)        | (21 200)             | (21 218)        | (21 218)           | -                 | (22 857)                                            | (24 227)            | (25 440)            |
| Rental of facilities and equipment                          |     | 10 015          | 10 325          | 11 431          | 12 373               | 12 373          | 12 373             | -                 | 13 116                                              | 13 903              | 14 599              |
| Interest earned - external investments                      |     | 7 350           | 7 641           | 5 697           | 4 725                | 7 000           | 7 000              | -                 | 7 200                                               | 7 632               | 8 014               |
| Interest earned - outstanding debtors                       |     | 2 053           | 2 266           | 2 309           | 2 379                | 2 379           | 2 379              | -                 | 2 522                                               | 2 673               | 2 807               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 7 147           | 9 342           | 19 597          | 12 909               | 12 909          | 12 909             | -                 | 16 313                                              | 17 292              | 18 156              |
| Licences and permits                                        |     | 2 786           | 2 825           | 2 823           | 3 256                | 3 256           | 3 256              | -                 | 3 452                                               | 3 659               | 3 842               |
| Agency services                                             |     | 3 769           | 4 066           | 4 395           | 3 806                | 5 000           | 5 000              | -                 | 5 300                                               | 5 618               | 5 899               |
| Transfers recognised - operational                          |     | 91 740          | 93 695          | 104 194         | 126 963              | 138 910         | 138 910            | -                 | 127 076                                             | 120 468             | 140 361             |
| Other own revenue                                           | 2   | 8 033           | 7 350           | 11 425          | 13 233               | 7 605           | 7 605              | -                 | 7 500                                               | 7 950               | 8 348               |
| Gains on disposal of PPE                                    |     | 254             | -               | 1 845           | -                    | 413             | 413                | -                 | 490                                                 | 519                 | 545                 |
| Total Revenue (excl. capital transfers and contributions)   |     | 491 718         | 549 626         | 634 411         | 674 631              | 690 750         | 690 750            | -                 | 705 383                                             | 733 476             | 784 019             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 165 262         | 174 298         | 188 609         | 218 006              | 199 576         | 199 576            | -                 | 234 581                                             | 246 723             | 259 076             |
| Remuneration of councillors                                 |     | 10 145          | 11 957          | 12 823          | 13 723               | 13 707          | 13 707             | -                 | 14 522                                              | 15 393              | 16 163              |
| Debt impairment                                             | 3   | 2 669           | 2 646           | 4 111           | 4 354                | 15 314          | 15 314             | -                 | 16 013                                              | 16 974              | 17 823              |
| Depreciation and asset impairment                           | 2   | 62 933          | 64 419          | 65 939          | 65 835               | 65 835          | 65 835             | -                 | 69 304                                              | 64 547              | 62 982              |
| Finance charges                                             |     | 23 679          | 27 576          | 25 261          | 29 314               | 29 314          | 29 314             | -                 | 25 867                                              | 23 420              | 20 018              |
| Bulk purchases                                              | 2   | 141 178         | 176 733         | 196 841         | 212 002              | 211 928         | 211 928            | -                 | 226 802                                             | 240 410             | 252 431             |
| Other Materials                                             | 8   | 35 896          | 37 588          | 45 473          | 42 351               | 48 332          | 48 332             | -                 | 60 498                                              | 46 318              | 48 636              |
| Contracted services                                         |     | 3 719           | 5 677           | 7 291           | 4 819                | 7 880           | 7 880              | -                 | 7 167                                               | 7 597               | 7 977               |
| Transfers and grants                                        |     | 166             | 149             | 28              | 200                  | 200             | 200                | -                 | 200                                                 | 212                 | 223                 |
| Other expenditure                                           | 4,5 | 85 721          | 102 361         | 108 974         | 145 776              | 120 192         | 120 192            | -                 | 98 561                                              | 106 383             | 122 307             |
| Loss on disposal of PPE                                     |     | 22              | 292             | 1 113           | -                    | 240             | 240                | -                 | 288                                                 | 305                 | 320                 |
| Total Expenditure                                           |     | 531 390         | 603 694         | 656 463         | 736 380              | 712 517         | 712 517            | -                 | 753 804                                             | 768 283             | 807 956             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 49 543          | 45 734          | 66 491          | 82 433               | 97 017          | 97 017             | -                 | 50 377                                              | 83 626              | 84 079              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 9 872           | (8 334)         | 44 438          | 20 683               | 75 251          | 75 251             | -                 | 1 956                                               | 48 819              | 60 143              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 9 872           | (8 334)         | 44 438          | 20 683               | 75 251          | 75 251             | -                 | 1 956                                               | 48 819              | 60 143              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 9 872           | (8 334)         | 44 438          | 20 683               | 75 251          | 75 251             | -                 | 1 956                                               | 48 819              | 60 143              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 9 872           | (8 334)         | 44 438          | 20 683               | 75 251          | 75 251             | -                 | 1 956                                               | 48 819              | 60 143              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Western Cape: Langeberg(WC026) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 23 827          | 27 950          | 29 807          | 32 426               | 32 426          | 32 426             | -                 | 34 146                                              | 36 161              | 38 150              |
| Property rates - penalties and collection charges           |     | 252             | 312             | 343             | -                    | -               | -                  | -                 | 446                                                 | 486                 | 530                 |
| Service charges - electricity revenue                       | 2   | 176 677         | 209 848         | 228 411         | 260 328              | 257 328         | 257 328            | -                 | 276 358                                             | 297 142             | 320 994             |
| Service charges - water revenue                             | 2   | 23 900          | 22 446          | 25 532          | 34 190               | 34 190          | 34 190             | -                 | 36 397                                              | 38 541              | 40 643              |
| Service charges - sanitation revenue                        | 2   | 9 667           | 9 927           | 12 439          | 11 707               | 11 707          | 11 707             | -                 | 12 504                                              | 13 230              | 13 899              |
| Service charges - refuse revenue                            | 2   | 7 505           | 7 947           | 9 855           | 9 810                | 9 880           | 9 880              | -                 | 10 732                                              | 11 663              | 12 611              |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 1 569           | 1 668           | 2 074           | 2 216                | 2 516           | 2 516              | -                 | 2 672                                               | 2 830               | 2 986               |
| Interest earned - external investments                      |     | 3 773           | 3 929           | 3 306           | 4 214                | 2 001           | 2 001              | -                 | 3 513                                               | 3 513               | 3 513               |
| Interest earned - outstanding debtors                       |     | 1 080           | 1 201           | 1 274           | 1 711                | 1 711           | 1 711              | -                 | 1 865                                               | 2 033               | 2 215               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 2 385           | 1 835           | 1 079           | 2 168                | 2 143           | 2 143              | -                 | 2 275                                               | 2 410               | 2 542               |
| Licences and permits                                        |     | 1 125           | 1 275           | 1 254           | 1 415                | 1 370           | 1 370              | -                 | 1 455                                               | 1 541               | 1 625               |
| Agency services                                             |     | 1 563           | 1 814           | 1 929           | 1 265                | 2 126           | 2 126              | -                 | 2 258                                               | 2 391               | 2 523               |
| Transfers recognised - operational                          |     | 47 331          | 60 377          | 81 567          | 81 016               | 82 480          | 82 480             | -                 | 77 797                                              | 81 512              | 100 820             |
| Other own revenue                                           | 2   | 12 303          | 17 345          | 16 421          | 14 202               | 15 716          | 15 716             | -                 | 16 446                                              | 17 420              | 18 382              |
| Gains on disposal of PPE                                    |     | 168             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 313 125         | 367 874         | 415 292         | 456 666              | 455 593         | 455 593            | -                 | 478 863                                             | 510 873             | 561 432             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 101 329         | 108 699         | 118 438         | 128 954              | 131 927         | 131 927            | -                 | 148 804                                             | 160 289             | 173 229             |
| Remuneration of councillors                                 |     | 5 263           | 6 420           | 7 099           | 7 967                | 7 967           | 7 967              | -                 | 8 404                                               | 8 858               | 9 338               |
| Debt impairment                                             | 3   | 8 139           | 4 512           | 8 551           | 7 924                | 7 924           | 7 924              | -                 | 8 241                                               | 8 488               | 8 743               |
| Depreciation and asset impairment                           | 2   | 14 153          | 21 339          | 16 754          | 17 367               | 17 628          | 17 628             | -                 | 20 112                                              | 21 685              | 23 598              |
| Finance charges                                             |     | 7 345           | 7 245           | 7 150           | 6 698                | 6 780           | 6 780              | -                 | 8 050                                               | 8 536               | 9 238               |
| Bulk purchases                                              | 2   | 128 061         | 160 291         | 176 528         | 201 455              | 195 455         | 195 455            | -                 | 211 805                                             | 228 675             | 242 375             |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 1 379           | 1 105           | 981             | 2 189                | 1 489           | 1 489              | -                 | 1 900                                               | 2 020               | 2 160               |
| Transfers and grants                                        |     | -               | 74              | -               | 87                   | 87              | 87                 | -                 | 100                                                 | 120                 | 130                 |
| Other expenditure                                           | 4,5 | 70 593          | 70 424          | 67 004          | 83 667               | 86 071          | 86 071             | -                 | 85 357                                              | 88 513              | 109 946             |
| Loss on disposal of PPE                                     |     | 1 267           | 47              | 553             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 337 529         | 380 157         | 403 057         | 456 307              | 455 327         | 455 327            | -                 | 492 772                                             | 527 185             | 578 757             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 33 676          | 15 608          | 21 270          | 25 065               | 26 340          | 26 340             | -                 | 21 079                                              | 22 618              | 19 241              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 9 272           | 3 325           | 33 505          | 25 424               | 26 606          | 26 606             | -                 | 7 170                                               | 6 306               | 1 916               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 9 272           | 3 325           | 33 505          | 25 424               | 26 606          | 26 606             | -                 | 7 170                                               | 6 306               | 1 916               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 9 272           | 3 325           | 33 505          | 25 424               | 26 606          | 26 606             | -                 | 7 170                                               | 6 306               | 1 916               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 9 272           | 3 325           | 33 505          | 25 424               | 26 606          | 26 606             | -                 | 7 170                                               | 6 306               | 1 916               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Western Cape: Cape Winelands DM(DC2) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 443             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | 50              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | 1 434           | 448             | 288             | 165                  | 165             | 165                | -                 | 170                                                 | 175                 | 180                 |
| Rental of facilities and equipment                          |     | 117             | 56              | 58              | 179                  | 179             | 179                | -                 | 184                                                 | 190                 | 195                 |
| Interest earned - external investments                      |     | 25 335          | 24 401          | 24 451          | 25 250               | 26 250          | 26 250             | -                 | 27 500                                              | 28 840              | 29 705              |
| Interest earned - outstanding debtors                       |     | 2               | 0               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 12              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | 85 280          | 84 777          | 73 799          | 65 996               | 82 696          | 82 696             | -                 | 99 267                                              | 103 447             | 107 537             |
| Transfers recognised - operational                          |     | 203 115         | 207 495         | 205 443         | 231 458              | 234 002         | 234 002            | -                 | 227 105                                             | 224 845             | 228 744             |
| Other own revenue                                           | 2   | 2 199           | 1 621           | 3 050           | 2 405                | 3 062           | 3 062              | -                 | 3 883                                               | 4 002               | 4 108               |
| Gains on disposal of PPE                                    |     | 260             | 859             | 1 401           | -                    | -               | -                  | -                 | -                                                   | 2 384               | 2 683               |
| Total Revenue (excl. capital transfers and contributions)   |     | 318 248         | 319 657         | 308 489         | 325 453              | 346 353         | 346 353            | -                 | 358 109                                             | 363 883             | 373 153             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 148 648         | 141 482         | 154 901         | 143 559              | 138 641         | 138 641            | -                 | 172 092                                             | 183 109             | 194 999             |
| Remuneration of councillors                                 |     | 7 310           | 9 336           | 9 811           | 11 758               | 11 736          | 11 736             | -                 | 12 691                                              | 13 579              | 14 529              |
| Debt impairment                                             | 3   | 1 005           | 60              | 110             | 122                  | 122             | 122                | -                 | 126                                                 | 130                 | 133                 |
| Depreciation and asset impairment                           | 2   | 8 113           | 5 732           | 7 243           | 8 816                | 8 816           | 8 816              | -                 | 9 080                                               | 9 353               | 9 633               |
| Finance charges                                             |     | 23              | 15              | 23              | 30                   | 30              | 30                 | -                 | 29                                                  | 30                  | 31                  |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | -               | 1 500           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 167 573         | 150 342         | 112 506         | 161 008              | 196 783         | 196 783            | -                 | 172 732                                             | 168 954             | 173 323             |
| Loss on disposal of PPE                                     |     | 451             | 2 440           | 321             | 2                    | 2               | 2                  | -                 | 3                                                   | 3                   | 3                   |
| Total Expenditure                                           |     | 333 124         | 310 907         | 284 914         | 325 295              | 356 130         | 356 130            | -                 | 366 753                                             | 375 157             | 392 652             |
| Surplus/(Deficit)                                           |     | (14 876)        | 8 751           | 23 575          | 158                  | (9 777)         | (9 777)            | -                 | (8 644)                                             | (11 274)            | (19 499)            |
| Transfers recognised - capital                              | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (14 876)        | 8 751           | 23 575          | 158                  | (9 777)         | (9 777)            | -                 | (8 644)                                             | (11 274)            | (19 499)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (14 876)        | 8 751           | 23 575          | 158                  | (9 777)         | (9 777)            | -                 | (8 644)                                             | (11 274)            | (19 499)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (14 876)        | 8 751           | 23 575          | 158                  | (9 777)         | (9 777)            | -                 | (8 644)                                             | (11 274)            | (19 499)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (14 876)        | 8 751           | 23 575          | 158                  | (9 777)         | (9 777)            | -                 | (8 644)                                             | (11 274)            | (19 499)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Western Cape: Theewaterskloof(WC031) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 41 130          | 39 308          | 45 437          | 55 892               | 57 048          | 57 048             | -                 | 66 085                                              | 68 600              | 74 328              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 46 230          | 57 379          | 62 212          | 68 370               | 71 845          | 71 845             | -                 | 73 418                                              | 77 407              | 83 199              |
| Service charges - water revenue                             | 2   | 34 163          | 35 255          | 35 114          | 44 390               | 37 034          | 37 034             | -                 | 40 136                                              | 46 093              | 49 617              |
| Service charges - sanitation revenue                        | 2   | 13 419          | 14 623          | 18 025          | 16 726               | 18 345          | 18 345             | -                 | 20 248                                              | 23 615              | 24 902              |
| Service charges - refuse revenue                            | 2   | 14 165          | 16 074          | 18 460          | 17 945               | 19 863          | 19 863             | -                 | 22 795                                              | 24 230              | 25 847              |
| Service charges - other                                     |     | 234             | (1 808)         | (1 843)         | (1 872)              | (1 432)         | (1 432)            | -                 | (349)                                               | (560)               | (622)               |
| Rental of facilities and equipment                          |     | 1 352           | 2 253           | 2 717           | 2 750                | 1 441           | 1 441              | -                 | 1 607                                               | 1 639               | 1 625               |
| Interest earned - external investments                      |     | 1 665           | 1 738           | 2 407           | 2 200                | 2 200           | 2 200              | -                 | 2 482                                               | 2 472               | 2 620               |
| Interest earned - outstanding debtors                       |     | 7 389           | 7 834           | 7 617           | 4 000                | 8 000           | 8 000              | -                 | 6 480                                               | 4 494               | 2 858               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 3 627           | 2 942           | 5 466           | 8 019                | 13 032          | 13 032             | -                 | 14 334                                              | 15 051              | 15 804              |
| Licences and permits                                        |     | 2 612           | 2 926           | 2 626           | 2 508                | 2 570           | 2 570              | -                 | 2 724                                               | 2 888               | 3 061               |
| Agency services                                             |     | 1 778           | 1 836           | 1 957           | 2 100                | 2 200           | 2 200              | -                 | 2 332                                               | 2 472               | 2 620               |
| Transfers recognised - operational                          |     | 47 961          | 54 865          | 74 010          | 86 840               | 111 879         | 111 879            | -                 | 103 590                                             | 102 187             | 114 414             |
| Other own revenue                                           | 2   | 15 121          | 13 344          | 29 957          | 12 121               | 10 895          | 10 895             | -                 | 7 789                                               | 6 763               | 7 179               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | 205             | 205                | -                 | 235                                                 | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 230 847         | 248 568         | 304 162         | 321 989              | 355 124         | 355 124            | -                 | 363 907                                             | 377 351             | 407 453             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 96 787          | 109 179         | 107 707         | 126 083              | 126 957         | 126 957            | -                 | 139 914                                             | 154 385             | 169 039             |
| Remuneration of councillors                                 |     | 6 022           | 7 168           | 7 410           | 8 502                | 8 354           | 8 354              | -                 | 9 277                                               | 9 927               | 10 621              |
| Debt impairment                                             | 3   | 18 638          | 32 422          | 22 703          | 13 029               | 24 956          | 24 956             | -                 | 23 730                                              | 24 348              | 26 500              |
| Depreciation and asset impairment                           | 2   | 9 420           | 49 320          | 98 311          | 19 941               | 132 769         | 132 769            | -                 | 23 081                                              | 20 449              | 21 372              |
| Finance charges                                             |     | 10 934          | 12 928          | 12 780          | 13 731               | 12 940          | 12 940             | -                 | 13 433                                              | 11 571              | 10 783              |
| Bulk purchases                                              | 2   | 34 790          | 41 475          | 45 334          | 49 824               | 49 277          | 49 277             | -                 | 54 651                                              | 59 235              | 64 208              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 9 949           | 11 308          | 14 491          | 18 300               | 17 832          | 17 832             | -                 | 19 673                                              | 21 110              | 22 347              |
| Transfers and grants                                        |     | 428             | 638             | 783             | 850                  | 850             | 850                | -                 | 1 000                                               | 1 060               | 1 124               |
| Other expenditure                                           | 4,5 | 70 513          | 56 635          | 54 236          | 78 332               | 97 441          | 97 441             | -                 | 86 833                                              | 83 967              | 94 136              |
| Loss on disposal of PPE                                     |     | 789             | 247             | 1 300           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 258 270         | 321 319         | 365 057         | 328 592              | 471 375         | 471 375            | -                 | 371 591                                             | 386 052             | 420 128             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 53 435          | 55 406          | 73 116          | 62 851               | 42 717          | 42 717             | -                 | 54 670                                              | 38 210              | 43 464              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | 26 012          | (17 346)        | 12 221          | 56 248               | (73 533)        | (73 533)           | -                 | 46 985                                              | 29 508              | 30 789              |
| Surplus/(Deficit) after capital transfers and contributions |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
|                                                             |     | 26 012          | (17 346)        | 12 221          | 56 248               | (73 533)        | (73 533)           | -                 | 46 985                                              | 29 508              | 30 789              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Western Cape: Overstrand(WC032) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 128 737         | 108 913         | 116 321         | 126 921              | 126 921         | 126 921            | -                 | 148 640                                             | 158 025             | 165 498             |
| Property rates - penalties and collection charges           |     | 853             | 925             | 914             | 1 000                | 1 000           | 1 000              | -                 | 1 050                                               | 1 103               | 1 158               |
| Service charges - electricity revenue                       | 2   | 183 552         | 224 950         | 247 521         | 284 936              | 284 936         | 284 936            | -                 | 310 085                                             | 333 146             | 349 869             |
| Service charges - water revenue                             | 2   | 74 099          | 83 755          | 85 498          | 98 642               | 93 142          | 93 142             | -                 | 95 897                                              | 99 943              | 105 503             |
| Service charges - sanitation revenue                        | 2   | 50 381          | 57 212          | 57 223          | 60 917               | 62 827          | 62 827             | -                 | 63 455                                              | 66 997              | 70 759              |
| Service charges - refuse revenue                            | 2   | 36 945          | 39 498          | 46 788          | 52 934               | 52 934          | 52 934             | -                 | 56 130                                              | 59 500              | 63 074              |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 6 532           | 6 743           | 7 208           | 8 551                | 8 551           | 8 551              | -                 | 7 966                                               | 8 739               | 9 615               |
| Interest earned - external investments                      |     | 3 705           | 6 881           | 7 553           | 7 714                | 7 018           | 7 018              | -                 | 6 166                                               | 6 210               | 6 255               |
| Interest earned - outstanding debtors                       |     | 2 463           | 2 331           | 2 199           | 2 204                | 2 204           | 2 204              | -                 | 2 288                                               | 2 234               | 2 322               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 5 469           | 5 278           | 6 644           | 6 079                | 7 529           | 7 529              | -                 | 7 965                                               | 7 378               | 7 817               |
| Licences and permits                                        |     | 1 711           | 1 786           | 1 968           | 2 046                | 2 046           | 2 046              | -                 | 2 229                                               | 2 447               | 2 686               |
| Agency services                                             |     | 1 790           | 1 912           | 2 025           | 2 250                | 2 255           | 2 255              | -                 | 2 480                                               | 2 727               | 3 000               |
| Transfers recognised - operational                          |     | 58 384          | 38 005          | 41 680          | 68 984               | 69 303          | 69 303             | -                 | 58 407                                              | 84 037              | 99 909              |
| Other own revenue                                           | 2   | 61 058          | 25 977          | 76 750          | 23 546               | 23 686          | 23 686             | -                 | 23 851                                              | 23 639              | 24 404              |
| Gains on disposal of PPE                                    |     | 13 171          | 1 920           | -               | -                    | 383             | 383                | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 628 851         | 606 085         | 700 294         | 746 724              | 744 735         | 744 735            | -                 | 786 608                                             | 856 123             | 911 867             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 187 333         | 207 938         | 231 527         | 250 842              | 252 454         | 252 454            | -                 | 280 066                                             | 298 298             | 318 421             |
| Remuneration of councillors                                 |     | 4 840           | 6 717           | 7 084           | 7 577                | 7 978           | 7 978              | -                 | 8 516                                               | 9 109               | 9 744               |
| Debt impairment                                             | 3   | 4 806           | 28              | 934             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 106 777         | 104 041         | 105 280         | 103 810              | 102 070         | 102 070            | -                 | 109 265                                             | 111 199             | 112 750             |
| Finance charges                                             |     | 19 373          | 31 727          | 37 310          | 42 292               | 42 292          | 42 292             | -                 | 45 162                                              | 47 472              | 49 508              |
| Bulk purchases                                              | 2   | 101 683         | 126 669         | 145 022         | 156 893              | 156 893         | 156 893            | -                 | 169 444                                             | 183 000             | 197 640             |
| Other Materials                                             | 8   | 58 239          | 54 582          | 12 437          | 15 055               | 14 752          | 14 752             | -                 | 17 295                                              | 20 201              | 19 151              |
| Contracted services                                         |     | 20 253          | 24 079          | 67 601          | 74 909               | 76 844          | 76 844             | -                 | 81 062                                              | 95 248              | 100 837             |
| Transfers and grants                                        |     | 23 620          | 28 454          | 35 856          | 38 766               | 39 217          | 39 217             | -                 | 41 370                                              | 44 065              | 46 708              |
| Other expenditure                                           | 4,5 | 112 847         | 158 290         | 102 107         | 133 917              | 134 991         | 134 991            | -                 | 117 407                                             | 142 792             | 158 088             |
| Loss on disposal of PPE                                     |     | 3 431           | -               | 1 756           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 643 201         | 742 525         | 746 914         | 824 059              | 827 491         | 827 491            | -                 | 869 588                                             | 951 383             | 1 012 847           |
| Surplus/(Deficit)                                           |     | (14 350)        | (136 440)       | (46 620)        | (77 335)             | (82 756)        | (82 756)           | -                 | (82 980)                                            | (95 261)            | (100 980)           |
| Transfers recognised - capital                              |     | 24 085          | 54 833          | 53 809          | 39 387               | 42 564          | 42 564             | -                 | 34 234                                              | 38 703              | 31 388              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 9 735           | (81 607)        | 7 189           | (37 947)             | (40 192)        | (40 192)           | -                 | (48 747)                                            | (56 557)            | (69 592)            |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 9 735           | (81 607)        | 7 189           | (37 947)             | (40 192)        | (40 192)           | -                 | (48 747)                                            | (56 557)            | (69 592)            |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 9 735           | (81 607)        | 7 189           | (37 947)             | (40 192)        | (40 192)           | -                 | (48 747)                                            | (56 557)            | (69 592)            |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 9 735           | (81 607)        | 7 189           | (37 947)             | (40 192)        | (40 192)           | -                 | (48 747)                                            | (56 557)            | (69 592)            |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Western Cape: Cape Agulhas(WC033) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 28 470          | 32 427          | 34 763          | 39 103               | 39 103          | 39 103             | -                 | 42 304                                              | 44 016              | 46 833              |
| Property rates - penalties and collection charges           |     | -               | -               | -               |                      | -               | -                  | -                 | -                                                   | -                   |                     |
| Service charges - electricity revenue                       | 2   | 50 109          | 60 022          | 65 092          | 72 999               | 72 999          | 72 999             | -                 | 74 134                                              | 78 179              | 83 183              |
| Service charges - water revenue                             | 2   | 13 304          | 14 765          | 16 175          | 18 739               | 18 739          | 18 739             | -                 | 20 238                                              | 20 984              | 22 327              |
| Service charges - sanitation revenue                        | 2   | 4 885           | 5 434           | 6 336           | 7 352                | 7 352           | 7 352              | -                 | 8 446                                               | 8 898               | 9 432               |
| Service charges - refuse revenue                            | 2   | 8 285           | 8 664           | 9 534           | 11 175               | 11 175          | 11 175             | -                 | 12 912                                              | 13 687              | 14 563              |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 4 655           | 4 756           | 5 014           | 5 898                | 5 898           | 5 898              | -                 | 5 287                                               | 5 552               | 5 832               |
| Interest earned - external investments                      |     | 3 290           | 2 224           | 2 050           | 1 650                | 1 650           | 1 650              | -                 | 1 666                                               | 1 766               | 1 872               |
| Interest earned - outstanding debtors                       |     | 450             | 514             | 637             | 737                  | 737             | 737                | -                 | 723                                                 | 767                 | 813                 |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 656             | 751             | 861             | 1 186                | 1 186           | 1 186              | -                 | 572                                                 | 824                 | 974                 |
| Licences and permits                                        |     | 1 154           | 1 012           | 1 036           | 1 373                | 1 244           | 1 244              | -                 | 1 223                                               | 1 296               | 1 374               |
| Agency services                                             |     | 1 029           | 1 079           | 1 103           | 1 029                | 1 230           | 1 230              | -                 | 1 306                                               | 1 385               | 1 468               |
| Transfers recognised - operational                          |     | 34 641          | 57 579          | 62 567          | 62 543               | 66 469          | 66 469             | -                 | 47 665                                              | 38 015              | 33 166              |
| Other own revenue                                           | 2   | 2 880           | 2 867           | 2 575           | 4 097                | 4 025           | 4 025              | -                 | 2 366                                               | 2 452               | 2 598               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 153 807         | 192 095         | 207 742         | 227 882              | 231 808         | 231 808            | -                 | 218 845                                             | 217 821             | 224 435             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 57 887          | 61 988          | 68 378          | 78 244               | 77 029          | 77 029             | -                 | 78 871                                              | 85 466              | 92 329              |
| Remuneration of councillors                                 |     | 2 857           | 2 907           | 3 077           | 3 338                | 3 338           | 3 338              | -                 | 3 511                                               | 3 735               | 3 974               |
| Debt impairment                                             | 3   | -               | 1 004           | 2 179           | 1 110                | 1 110           | 1 110              | -                 | 1 095                                               | 1 095               | 1 095               |
| Depreciation and asset impairment                           | 2   | 5 743           | 6 095           | 7 064           | 6 933                | 6 775           | 6 775              | -                 | 6 945                                               | 6 805               | 6 805               |
| Finance charges                                             |     | 448             | 351             | 663             | 119                  | 277             | 277                | -                 | 1 242                                               | 1 270               | 1 274               |
| Bulk purchases                                              | 2   | 34 472          | 44 664          | 49 044          | 50 900               | 50 900          | 50 900             | -                 | 59 397                                              | 62 472              | 65 693              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 900             | 988             | 1 127           | 2 937                | 1 191           | 1 191              | -                 | 1 430                                               | 1 592               | 1 672               |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 63 027          | 73 396          | 80 680          | 86 903               | 93 668          | 93 668             | -                 | 73 989                                              | 63 848              | 58 661              |
| Loss on disposal of PPE                                     |     | 415             | 1 376           | 6 802           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 165 749         | 192 768         | 219 014         | 230 484              | 234 286         | 234 286            | -                 | 226 480                                             | 226 282             | 231 503             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 7 965           | 7 747           | 23 712          | 13 417               | 15 277          | 15 277             | -                 | 11 071                                              | 9 994               | 9 762               |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | (3 976)         | 7 074           | 12 440          | 10 815               | 12 799          | 12 799             | -                 | 3 436                                               | 1 532               | 2 694               |
| Surplus/(Deficit) after capital transfers and contributions |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (3 976)         | 7 074           | 12 440          | 10 815               | 12 799          | 12 799             | -                 | 3 436                                               | 1 532               | 2 694               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (3 976)         | 7 074           | 12 440          | 10 815               | 12 799          | 12 799             | -                 | 3 436                                               | 1 532               | 2 694               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (3 976)         | 7 074           | 12 440          | 10 815               | 12 799          | 12 799             | -                 | 3 436                                               | 1 532               | 2 694               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Western Cape: Swellendam(WC034) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 19 400          | 18 534          | 21 023          | 25 472               | 27 492          | 27 492             | -                 | 30 262                                              | 31 942              | 33 699              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 35 235          | 43 558          | 44 873          | 54 577               | 59 593          | 59 593             | -                 | 63 423                                              | 68 481              | 73 942              |
| Service charges - water revenue                             | 2   | 6 678           | 8 397           | 8 827           | 10 778               | 10 860          | 10 860             | -                 | 10 985                                              | 11 950              | 12 998              |
| Service charges - sanitation revenue                        | 2   | 9 281           | 9 789           | 10 270          | 12 338               | 12 804          | 12 804             | -                 | 13 812                                              | 14 771              | 15 794              |
| Service charges - refuse revenue                            | 2   | 5 370           | 5 520           | 5 386           | 6 886                | 7 100           | 7 100              | -                 | 7 621                                               | 8 231               | 8 889               |
| Service charges - other                                     |     | 13              | 56              | 17              | 26                   | -               | -                  | -                 | 10                                                  | 11                  | 11                  |
| Rental of facilities and equipment                          |     | 973             | 950             | 1 243           | 1 004                | 988             | 988                | -                 | 912                                                 | 965                 | 1 018               |
| Interest earned - external investments                      |     | 2 137           | 721             | 527             | 300                  | 400             | 400                | -                 | 450                                                 | 477                 | 503                 |
| Interest earned - outstanding debtors                       |     | 1 336           | 1 324           | 1 156           | 1 635                | 1 260           | 1 260              | -                 | 1 300                                               | 1 377               | 1 452               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 1 523           | 1 271           | 1 310           | 1 769                | 3 319           | 3 319              | -                 | 3 269                                               | 3 458               | 3 649               |
| Licences and permits                                        |     | 900             | 1 034           | 2 109           | 570                  | 1               | 1                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | 985             | 1 092           | 1 130           | 1 350                | 1 914           | 1 914              | -                 | 2 185                                               | 2 314               | 2 441               |
| Transfers recognised - operational                          |     | 21 429          | 22 735          | 26 129          | 52 908               | 56 573          | 56 573             | -                 | 49 964                                              | 39 946              | 42 782              |
| Other own revenue                                           | 2   | 1 049           | 1 129           | 2 758           | 1 140                | 963             | 963                | -                 | 1 024                                               | 1 084               | 1 144               |
| Gains on disposal of PPE                                    |     | 184             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 106 492         | 116 109         | 126 758         | 170 751              | 183 265         | 183 265            | -                 | 185 216                                             | 185 007             | 198 323             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 38 206          | 42 551          | 49 090          | 56 061               | 57 717          | 57 717             | -                 | 66 828                                              | 71 583              | 75 984              |
| Remuneration of councillors                                 |     | 2 474           | 2 788           | 2 767           | 3 000                | 3 373           | 3 373              | -                 | 3 526                                               | 3 734               | 3 939               |
| Debt impairment                                             | 3   | 6 836           | 2 277           | 4 164           | 4 637                | 4 637           | 4 637              | -                 | 2 765                                               | 2 928               | 3 089               |
| Depreciation and asset impairment                           | 2   | 5 712           | 6 242           | 6 979           | 6 002                | 6 002           | 6 002              | -                 | 8 944                                               | 9 471               | 9 992               |
| Finance charges                                             |     | 5 677           | 6 005           | 5 181           | 7 386                | 6 742           | 6 742              | -                 | 6 136                                               | 6 498               | 6 855               |
| Bulk purchases                                              | 2   | 22 787          | 30 560          | 33 992          | 37 410               | 39 450          | 39 450             | -                 | 41 848                                              | 44 317              | 46 754              |
| Other Materials                                             | 8   | -               | -               | -               | 2 196                | 1 273           | 1 273              | -                 | 1 519                                               | 1 582               | 1 669               |
| Contracted services                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | 1 250           | 1 250           | 1 247           | 1 390                | 1 412           | 1 412              | -                 | 1 690                                               | 1 790               | 1 888               |
| Other expenditure                                           | 4,5 | 33 276          | 39 139          | 35 391          | 60 335               | 70 762          | 70 762             | -                 | 62 424                                              | 52 164              | 54 941              |
| Loss on disposal of PPE                                     |     | 23              | 37              | 13              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 116 240         | 130 848         | 138 824         | 178 417              | 191 367         | 191 367            | -                 | 195 679                                             | 194 066             | 205 112             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 34 703          | 16 843          | 43 392          | 37 342               | 28 242          | 28 242             | -                 | 11 016                                              | 10 348              | 10 622              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 24 955          | 2 104           | 31 326          | 29 676               | 20 141          | 20 141             | -                 | 553                                                 | 1 289               | 3 833               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 24 955          | 2 104           | 31 326          | 29 676               | 20 141          | 20 141             | -                 | 553                                                 | 1 289               | 3 833               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 24 955          | 2 104           | 31 326          | 29 676               | 20 141          | 20 141             | -                 | 553                                                 | 1 289               | 3 833               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 24 955          | 2 104           | 31 326          | 29 676               | 20 141          | 20 141             | -                 | 553                                                 | 1 289               | 3 833               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Western Cape: Overberg(DC3) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 4 169           | 1 787           | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | 340             | 385             | 621             | 510                  | 651             | 651                | -                 | 648                                                 | -                   | -                   |
| Rental of facilities and equipment                          |     | 10 492          | 10 516          | 11 145          | 11 285               | 10 644          | 10 644             | -                 | 11 162                                              | -                   | -                   |
| Interest earned - external investments                      |     | 523             | 338             | 485             | 500                  | 1 300           | 1 300              | -                 | 500                                                 | -                   | -                   |
| Interest earned - outstanding debtors                       |     | 2               | 3               | 4               | 4                    | 4               | 4                  | -                 | 4                                                   | -                   | -                   |
| Dividends received                                          |     | 2               | 178             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 1               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | 9               | 10              | 45              | 35                   | 45              | 45                 | -                 | 49                                                  | -                   | -                   |
| Agency services                                             |     | 3 727           | 2 986           | 3 873           | 3 959                | 4 489           | 4 489              | -                 | 4 873                                               | -                   | -                   |
| Transfers recognised - operational                          |     | 82 017          | 84 943          | 88 334          | 91 289               | 106 146         | 106 146            | -                 | 95 423                                              | -                   | -                   |
| Other own revenue                                           | 2   | 895             | 2 127           | 5 212           | 583                  | 448             | 448                | -                 | 412                                                 | -                   | -                   |
| Gains on disposal of PPE                                    |     | -               | -               | 616             | -                    | -               | -                  | -                 | 850                                                 | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 102 178         | 103 273         | 110 335         | 108 165              | 123 727         | 123 727            | -                 | 113 921                                             | -                   | -                   |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 52 207          | 50 870          | 52 276          | 54 968               | 56 756          | 56 756             | -                 | 63 417                                              | -                   | -                   |
| Remuneration of councillors                                 |     | 3 754           | 4 205           | 3 979           | 4 740                | 4 862           | 4 862              | -                 | 5 036                                               | -                   | -                   |
| Debt impairment                                             | 3   | 3 302           | 653             | 753             | 300                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 2 690           | 2 747           | 2 447           | 2 558                | 2 067           | 2 067              | -                 | 1 997                                               | -                   | -                   |
| Finance charges                                             |     | 1 620           | 1 131           | 1 392           | 1 263                | 846             | 846                | -                 | 141                                                 | -                   | -                   |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 1 463           | 774             | 256             | 400                  | 140             | 140                | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | 311             | 12              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 52 487          | 47 852          | 46 619          | 47 805               | 62 499          | 62 499             | -                 | 46 376                                              | -                   | -                   |
| Loss on disposal of PPE                                     |     | -               | 2 287           | 641             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 117 834         | 110 529         | 108 364         | 112 034              | 127 170         | 127 170            | -                 | 116 966                                             | -                   | -                   |
| Surplus/(Deficit)                                           |     | (15 656)        | (7 257)         | 1 972           | (3 869)              | (3 443)         | (3 443)            | -                 | (3 045)                                             | -                   | -                   |
| Transfers recognised - capital                              | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (15 656)        | (7 257)         | 1 972           | (3 869)              | (3 443)         | (3 443)            | -                 | (3 045)                                             | -                   | -                   |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (15 656)        | (7 257)         | 1 972           | (3 869)              | (3 443)         | (3 443)            | -                 | (3 045)                                             | -                   | -                   |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (15 656)        | (7 257)         | 1 972           | (3 869)              | (3 443)         | (3 443)            | -                 | (3 045)                                             | -                   | -                   |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (15 656)        | (7 257)         | 1 972           | (3 869)              | (3 443)         | (3 443)            | -                 | (3 045)                                             | -                   | -                   |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Western Cape: Kannaland(WC041) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 7 793           | 8 343           | 8 802           | 12 118               | 12 118          | 12 118             | -                 | 11 763                                              | 12 469              | 13 217              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 19 852          | 27 347          | 30 707          | 34 508               | 30 883          | 30 883             | -                 | 31 710                                              | 33 612              | 35 629              |
| Service charges - water revenue                             | 2   | 4 097           | 4 907           | 7 772           | 9 637                | 9 637           | 9 637              | -                 | 10 456                                              | 11 083              | 11 748              |
| Service charges - sanitation revenue                        | 2   | 4 245           | 3 641           | 3 983           | 6 629                | 6 629           | 6 629              | -                 | 6 859                                               | 7 270               | 7 706               |
| Service charges - refuse revenue                            | 2   | 3 920           | 2 984           | 3 279           | 5 815                | 5 815           | 5 815              | -                 | 4 432                                               | 4 698               | 4 980               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 294             | 220             | 245             | 241                  | 273             | 273                | -                 | 329                                                 | 349                 | 370                 |
| Interest earned - external investments                      |     | 642             | 728             | 997             | 268                  | 700             | 700                | -                 | 742                                                 | 787                 | 834                 |
| Interest earned - outstanding debtors                       |     | 827             | 872             | 1 622           | 1 844                | 1 844           | 1 844              | -                 | 2 164                                               | 2 294               | 2 432               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 1 717           | 1 051           | 605             | 1 592                | 599             | 599                | -                 | 2 005                                               | 2 125               | 2 253               |
| Licences and permits                                        |     | 163             | 101             | 110             | 129                  | 70              | 70                 | -                 | 194                                                 | 206                 | 218                 |
| Agency services                                             |     | 508             | 541             | 585             | 425                  | 658             | 658                | -                 | 717                                                 | 760                 | 806                 |
| Transfers recognised - operational                          |     | 20 988          | 26 845          | 37 708          | 25 298               | 40 603          | 40 603             | -                 | 37 405                                              | 43 178              | 27 910              |
| Other own revenue                                           | 2   | 361             | 9 360           | 1 996           | 397                  | 2 252           | 2 252              | -                 | 5 319                                               | 1 393               | 1 477               |
| Gains on disposal of PPE                                    |     | -               | 37              | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 65 407          | 86 978          | 98 409          | 98 901               | 112 080         | 112 080            | -                 | 114 096                                             | 120 224             | 109 580             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 24 347          | 29 379          | 31 562          | 36 069               | 36 380          | 36 380             | -                 | 40 142                                              | 42 711              | 45 445              |
| Remuneration of councillors                                 |     | 2 848           | 2 204           | 2 801           | 2 406                | 2 406           | 2 406              | -                 | 2 621                                               | 2 778               | 2 945               |
| Debt impairment                                             | 3   | 4 775           | 3 908           | 4 627           | 2 420                | 2 420           | 2 420              | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 8 176           | 8 507           | 8 259           | 8 746                | 8 746           | 8 746              | -                 | 8 748                                               | 9 273               | 9 830               |
| Finance charges                                             |     | 2 693           | 2 896           | 3 042           | 1 182                | 1 182           | 1 182              | -                 | 1 179                                               | 1 173               | 1 163               |
| Bulk purchases                                              | 2   | 17 917          | 22 326          | 22 642          | 23 978               | 23 978          | 23 978             | -                 | 25 901                                              | 27 455              | 29 102              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | 3 372                                               | 3 574               | 3 789               |
| Contracted services                                         |     | 660             | 1 095           | 4 217           | 1 840                | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | 4 236           | -               | -               | 37 298               | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 10 890          | 26 964          | 33 012          | 18 692               | 80 634          | 80 634             | -                 | 32 193                                              | 37 699              | 23 246              |
| Loss on disposal of PPE                                     |     | -               | 2 079           | 46              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 76 540          | 99 358          | 110 209         | 132 631              | 155 746         | 155 746            | -                 | 114 156                                             | 124 663             | 115 519             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 11 467          | 15 165          | 18 485          | 33 731               | 37 019          | 37 019             | -                 | 24 927                                              | 26 627              | 29 863              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 333             | 2 785           | 6 685           | 2                    | (6 648)         | (6 648)            | -                 | 24 866                                              | 22 188              | 23 924              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 333             | 2 785           | 6 685           | 2                    | (6 648)         | (6 648)            | -                 | 24 866                                              | 22 188              | 23 924              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 333             | 2 785           | 6 685           | 2                    | (6 648)         | (6 648)            | -                 | 24 866                                              | 22 188              | 23 924              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 333             | 2 785           | 6 685           | 2                    | (6 648)         | (6 648)            | -                 | 24 866                                              | 22 188              | 23 924              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Western Cape: Hessequa(WC042) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 42 631          | 47 057          | 51 004          | 55 572               | 55 572          | 55 572             | -                 | 62 412                                              | 67 605              | 74 391              |
| Property rates - penalties and collection charges           |     | 436             | 273             | 268             | 618                  | 618             | 618                | -                 | 262                                                 | 281                 | 295                 |
| Service charges - electricity revenue                       | 2   | 73 194          | 84 246          | 94 025          | 100 124              | 98 026          | 98 026             | -                 | 105 057                                             | 112 821             | 121 159             |
| Service charges - water revenue                             | 2   | 16 707          | 22 210          | 24 146          | 23 702               | 24 902          | 24 902             | -                 | 27 556                                              | 29 339              | 31 530              |
| Service charges - sanitation revenue                        | 2   | 13 688          | 15 130          | 16 800          | 18 777               | 18 777          | 18 777             | -                 | 19 109                                              | 20 542              | 22 083              |
| Service charges - refuse revenue                            | 2   | 9 781           | 11 034          | 12 173          | 12 835               | 13 235          | 13 235             | -                 | 14 333                                              | 15 408              | 16 564              |
| Service charges - other                                     |     | 4 851           | 4 715           | 5 229           | 5 967                | 5 967           | 5 967              | -                 | 6 394                                               | 6 853               | 7 368               |
| Rental of facilities and equipment                          |     | 3 585           | 3 864           | 3 888           | 4 124                | 4 147           | 4 147              | -                 | 3 698                                               | 3 975               | 4 195               |
| Interest earned - external investments                      |     | 3 967           | 3 614           | 2 981           | 2 520                | 2 520           | 2 520              | -                 | 2 580                                               | 2 615               | 2 640               |
| Interest earned - outstanding debtors                       |     | 627             | 772             | 617             | 725                  | 725             | 725                | -                 | 785                                                 | 841                 | 900                 |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 2 633           | 2 891           | 3 166           | 2 637                | 2 637           | 2 637              | -                 | 4 316                                               | 4 533               | 4 760               |
| Licences and permits                                        |     | 294             | 210             | 290             | 296                  | 296             | 296                | -                 | 307                                                 | 333                 | 361                 |
| Agency services                                             |     | 1 221           | 1 314           | 1 468           | 1 320                | 1 320           | 1 320              | -                 | 1 521                                               | 1 521               | 1 521               |
| Transfers recognised - operational                          |     | 48 713          | 58 184          | 54 855          | 37 892               | 46 024          | 46 024             | -                 | 51 637                                              | 53 875              | 53 793              |
| Other own revenue                                           | 2   | 14 063          | 3 056           | 3 727           | 4 898                | 4 490           | 4 490              | -                 | 3 114                                               | 3 312               | 3 524               |
| Gains on disposal of PPE                                    |     | 3 223           | 666             | (3 009)         | 1 000                | 1 000           | 1 000              | -                 | 5 000                                               | 5 000               | 5 000               |
| Total Revenue (excl. capital transfers and contributions)   |     | 239 615         | 259 235         | 271 628         | 273 009              | 280 257         | 280 257            | -                 | 308 082                                             | 328 855             | 350 084             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 85 815          | 87 046          | 99 537          | 101 089              | 100 808         | 100 808            | -                 | 108 408                                             | 114 814             | 122 543             |
| Remuneration of councillors                                 |     | 4 367           | 4 314           | 4 636           | 5 149                | 5 259           | 5 259              | -                 | 5 858                                               | 6 256               | 6 681               |
| Debt impairment                                             | 3   | 3 393           | 2 912           | 6 105           | 3 275                | 3 275           | 3 275              | -                 | 3 056                                               | 3 270               | 3 499               |
| Depreciation and asset impairment                           | 2   | 15 598          | 16 792          | 20 232          | 19 511               | 20 862          | 20 862             | -                 | 21 795                                              | 22 458              | 23 043              |
| Finance charges                                             |     | 5 601           | 7 631           | 9 256           | 8 336                | 8 359           | 8 359              | -                 | 8 763                                               | 11 448              | 13 475              |
| Bulk purchases                                              | 2   | 44 874          | 55 775          | 62 823          | 68 996               | 68 494          | 68 494             | -                 | 75 205                                              | 81 436              | 88 184              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 3 172           | 3 236           | 4 119           | 4 383                | 4 928           | 4 928              | -                 | 5 939                                               | 6 214               | 6 502               |
| Transfers and grants                                        |     | -               | -               | -               | 17 589               | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 76 960          | 83 766          | 76 267          | 53 276               | 78 160          | 78 160             | -                 | 81 220                                              | 91 094              | 93 909              |
| Loss on disposal of PPE                                     |     | -               | 347             | 2 460           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 239 781         | 261 819         | 285 436         | 281 603              | 290 145         | 290 145            | -                 | 310 244                                             | 336 990             | 357 835             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 7 842           | 15 929          | 15 832          | 17 804               | 15 350          | 15 350             | -                 | 20 662                                              | 21 921              | 13 133              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 7 676           | 13 345          | 2 025           | 9 210                | 5 461           | 5 461              | -                 | 18 500                                              | 13 786              | 5 382               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 7 676           | 13 345          | 2 025           | 9 210                | 5 461           | 5 461              | -                 | 18 500                                              | 13 786              | 5 382               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 7 676           | 13 345          | 2 025           | 9 210                | 5 461           | 5 461              | -                 | 18 500                                              | 13 786              | 5 382               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 7 676           | 13 345          | 2 025           | 9 210                | 5 461           | 5 461              | -                 | 18 500                                              | 13 786              | 5 382               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Western Cape: Mossel Bay(WC043) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 64 886          | 71 746          | 77 857          | 83 463               | 83 652          | 83 652             | -                 | 89 111                                              | 94 458              | 100 125             |
| Property rates - penalties and collection charges           |     | 2 073           | 1 721           | 1 750           | 1 650                | 1 650           | 1 650              | -                 | 1 550                                               | 1 659               | 1 775               |
| Service charges - electricity revenue                       | 2   | 216 371         | 264 834         | 283 146         | 294 586              | 296 164         | 296 164            | -                 | 320 365                                             | 339 576             | 359 939             |
| Service charges - water revenue                             | 2   | 67 552          | 86 285          | 91 841          | 83 539               | 86 706          | 86 706             | -                 | 93 852                                              | 99 478              | 105 442             |
| Service charges - sanitation revenue                        | 2   | 51 566          | 56 155          | 56 587          | 45 589               | 44 771          | 44 771             | -                 | 46 608                                              | 49 387              | 52 357              |
| Service charges - refuse revenue                            | 2   | 31 651          | 35 399          | 38 953          | 31 269               | 31 483          | 31 483             | -                 | 32 747                                              | 34 712              | 36 795              |
| Service charges - other                                     |     | 8 286           | 9 354           | 11 611          | 12 060               | 11 706          | 11 706             | -                 | 12 465                                              | 13 254              | 14 058              |
| Rental of facilities and equipment                          |     | 4 022           | 4 295           | 4 695           | 5 358                | 5 286           | 5 286              | -                 | 5 989                                               | 6 337               | 6 739               |
| Interest earned - external investments                      |     | 11 845          | 12 556          | 12 789          | 14 080               | 13 330          | 13 330             | -                 | 14 010                                              | 14 711              | 15 446              |
| Interest earned - outstanding debtors                       |     | 342             | 292             | 253             | 273                  | 242             | 242                | -                 | 183                                                 | 194                 | 186                 |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 3 555           | 4 911           | 7 326           | 6 082                | 17 315          | 17 315             | -                 | 18 382                                              | 19 485              | 20 656              |
| Licences and permits                                        |     | 4 448           | 4 532           | 4 699           | 4 844                | 4 843           | 4 843              | -                 | 5 084                                               | 5 361               | 5 654               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 63 996          | 66 215          | 63 838          | 107 365              | 100 747         | 100 747            | -                 | 92 146                                              | 97 477              | 100 989             |
| Other own revenue                                           | 2   | 79 903          | 54 932          | 34 543          | 22 942               | 37 733          | 37 733             | -                 | 33 283                                              | 26 267              | 24 941              |
| Gains on disposal of PPE                                    |     | 20              | 4 571           | 117             | 67                   | 1 036           | 1 036              | -                 | 112                                                 | 118                 | 125                 |
| Total Revenue (excl. capital transfers and contributions)   |     | 610 514         | 677 797         | 690 006         | 713 166              | 736 664         | 736 664            | -                 | 765 887                                             | 802 473             | 845 227             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 160 528         | 170 616         | 189 218         | 187 958              | 184 406         | 184 406            | -                 | 224 738                                             | 237 703             | 253 122             |
| Remuneration of councillors                                 |     | 6 235           | 7 754           | 8 074           | 9 200                | 8 731           | 8 731              | -                 | 9 392                                               | 9 953               | 10 547              |
| Debt impairment                                             | 3   | 18 448          | 18 726          | 15 091          | -                    | 27 763          | 27 763             | -                 | 30 180                                              | 32 293              | 33 907              |
| Depreciation and asset impairment                           | 2   | 32 221          | 43 204          | 45 328          | 59 663               | 52 154          | 52 154             | -                 | 55 441                                              | 59 083              | 62 300              |
| Finance charges                                             |     | 695             | 1 619           | 3 053           | 2 826                | 3 101           | 3 101              | -                 | 2 781                                               | 2 920               | 3 095               |
| Bulk purchases                                              | 2   | 141 956         | 167 366         | 190 901         | 203 660              | 206 602         | 206 602            | -                 | 223 719                                             | 236 695             | 253 263             |
| Other Materials                                             | 8   | 7 873           | 7 546           | 7 818           | -                    | -               | -                  | -                 | 10 161                                              | 10 845              | 11 408              |
| Contracted services                                         |     | 22 346          | 27 411          | 32 737          | 33 885               | 35 212          | 35 212             | -                 | 39 533                                              | 40 754              | 43 267              |
| Transfers and grants                                        |     | 3 134           | 3 019           | 4 764           | 1 159                | 1 159           | 1 159              | -                 | 1 210                                               | 1 289               | 1 377               |
| Other expenditure                                           | 4,5 | 206 852         | 689 029         | 173 132         | 233 064              | 234 624         | 234 624            | -                 | 183 520                                             | 185 412             | 188 815             |
| Loss on disposal of PPE                                     |     | 936             | 907             | 1 129           | 399                  | 403             | 403                | -                 | 1 127                                               | 1 189               | 1 255               |
| Total Expenditure                                           |     | 601 224         | 1 137 197       | 671 245         | 731 814              | 754 155         | 754 155            | -                 | 781 801                                             | 818 136             | 862 357             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 133 182         | 36 040          | 50 815          | 35 213               | 47 811          | 47 811             | -                 | 41 332                                              | 28 719              | 21 527              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 142 471         | (423 361)       | 69 575          | 16 565               | 30 320          | 30 320             | -                 | 25 418                                              | 13 056              | 4 397               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 142 471         | (423 361)       | 69 575          | 16 565               | 30 320          | 30 320             | -                 | 25 418                                              | 13 056              | 4 397               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 142 471         | (423 361)       | 69 575          | 16 565               | 30 320          | 30 320             | -                 | 25 418                                              | 13 056              | 4 397               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 142 471         | (423 361)       | 69 575          | 16 565               | 30 320          | 30 320             | -                 | 25 418                                              | 13 056              | 4 397               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Western Cape: George(WC044) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 118 881         | 127 788         | 143 438         | 158 933              | 154 105         | 154 105            | -                 | 171 573                                             | 174 386             | 184 773             |
| Property rates - penalties and collection charges           |     | 1 330           | 1 218           | 3 845           | 5 212                | 5 212           | 5 212              | -                 | 5 509                                               | 5 812               | 6 120               |
| Service charges - electricity revenue                       | 2   | 310 240         | 373 785         | 413 335         | 444 276              | 441 118         | 441 118            | -                 | 475 717                                             | 502 140             | 532 268             |
| Service charges - water revenue                             | 2   | 67 306          | 66 393          | 81 477          | 86 723               | 85 853          | 85 853             | -                 | 91 594                                              | 95 736              | 101 241             |
| Service charges - sanitation revenue                        | 2   | 46 462          | 52 176          | 54 625          | 56 220               | 64 800          | 64 800             | -                 | 58 051                                              | 59 853              | 62 689              |
| Service charges - refuse revenue                            | 2   | 30 484          | 35 101          | 37 420          | 38 736               | 40 593          | 40 593             | -                 | 42 379                                              | 44 505              | 46 838              |
| Service charges - other                                     |     | 13              | 331             | 347             | 373                  | 373             | 373                | -                 | 396                                                 | 419                 | 444                 |
| Rental of facilities and equipment                          |     | 1 829           | 2 103           | 1 991           | 2 192                | 2 186           | 2 186              | -                 | 2 289                                               | 2 426               | 2 571               |
| Interest earned - external investments                      |     | 14 773          | 14 715          | 13 781          | 13 872               | 17 672          | 17 672             | -                 | 18 732                                              | 19 856              | 21 047              |
| Interest earned - outstanding debtors                       |     | 4 296           | 3 573           | 3 644           | 4 305                | 4 305           | 4 305              | -                 | 4 392                                               | 4 656               | 4 936               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 13 149          | 15 057          | 15 576          | 22 499               | 15 755          | 15 755             | -                 | 17 515                                              | 17 702              | 18 764              |
| Licences and permits                                        |     | 2 106           | 2 451           | 2 508           | 2 454                | 2 454           | 2 454              | -                 | 2 601                                               | 2 758               | 2 923               |
| Agency services                                             |     | 5 427           | 5 751           | 6 291           | 6 534                | 6 534           | 6 534              | -                 | 6 586                                               | 6 982               | 7 400               |
| Transfers recognised - operational                          |     | 137 138         | 153 465         | 149 611         | 262 438              | 323 125         | 323 125            | -                 | 236 512                                             | 267 746             | 244 560             |
| Other own revenue                                           | 2   | 25 500          | 29 038          | 25 287          | 20 669               | 23 746          | 23 746             | -                 | 23 148                                              | 24 612              | 26 510              |
| Gains on disposal of PPE                                    |     | -               | -               | 296             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 778 934         | 882 945         | 953 472         | 1 125 437            | 1 187 831       | 1 187 831          | -                 | 1 156 995                                           | 1 229 587           | 1 263 086           |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 228 773         | 248 883         | 269 126         | 291 994              | 294 483         | 294 483            | -                 | 308 229                                             | 334 025             | 358 178             |
| Remuneration of councillors                                 |     | 10 691          | 13 868          | 14 568          | 16 952               | 16 952          | 16 952             | -                 | 18 139                                              | 19 409              | 20 767              |
| Debt impairment                                             | 3   | 27 524          | 19 558          | 37 042          | 22 000               | 22 000          | 22 000             | -                 | 20 000                                              | 23 188              | 24 440              |
| Depreciation and asset impairment                           | 2   | 94 577          | 105 360         | 106 154         | 100 225              | 113 254         | 113 254            | -                 | 111 412                                             | 106 481             | 102 968             |
| Finance charges                                             |     | 53 170          | 57 217          | 55 451          | 51 536               | 50 786          | 50 786             | -                 | 47 984                                              | 43 694              | 39 610              |
| Bulk purchases                                              | 2   | 192 921         | 244 403         | 276 691         | 301 850              | 299 835         | 299 835            | -                 | 324 002                                             | 350 116             | 378 336             |
| Other Materials                                             | 8   | 324             | 140             | 135             | 238                  | 265             | 265                | -                 | 268                                                 | 282                 | 297                 |
| Contracted services                                         |     | 94 627          | 100 248         | 93 696          | 210 362              | 269 722         | 269 722            | -                 | 181 672                                             | 193 251             | 162 646             |
| Transfers and grants                                        |     | 5 124           | 1 188           | 1 520           | 2 318                | 2 273           | 2 273              | -                 | 3 043                                               | 3 159               | 3 294               |
| Other expenditure                                           | 4,5 | 137 373         | 135 848         | 150 610         | 176 450              | 198 085         | 198 085            | -                 | 201 248                                             | 211 400             | 220 698             |
| Loss on disposal of PPE                                     |     | 440             | 11 286          | 278             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 845 545         | 937 999         | 1 005 269       | 1 173 924            | 1 267 655       | 1 267 655          | -                 | 1 215 996                                           | 1 285 005           | 1 311 235           |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 72 168          | 50 035          | 82 905          | 157 542              | 273 388         | 273 388            | -                 | 118 340                                             | 111 407             | 150 027             |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 5 558           | (5 019)         | 31 109          | 109 055              | 193 564         | 193 564            | -                 | 59 339                                              | 55 988              | 101 877             |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 5 558           | (5 019)         | 31 109          | 109 055              | 193 564         | 193 564            | -                 | 59 339                                              | 55 988              | 101 877             |
| Attributable to minorities                                  |     | -               | -               | -               | (7 115)              | (9 092)         | (9 092)            | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 5 558           | (5 019)         | 31 109          | 101 940              | 184 472         | 184 472            | -                 | 59 339                                              | 55 988              | 101 877             |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 5 558           | (5 019)         | 31 109          | 101 940              | 184 472         | 184 472            | -                 | 59 339                                              | 55 988              | 101 877             |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Western Cape: Oudtshoorn(WC045) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 37 145          | 40 883          | 46 824          | 53 367               | 53 367          | 53 367             | -                 | 61 549                                              | 64 319              | 67 213              |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 114 553         | 135 409         | 149 723         | 167 255              | 167 255         | 167 255            | -                 | 190 256                                             | 204 316             | 219 415             |
| Service charges - water revenue                             | 2   | 33 507          | 35 871          | 39 648          | 40 384               | 40 384          | 40 384             | -                 | 47 507                                              | 49 882              | 52 376              |
| Service charges - sanitation revenue                        | 2   | 17 453          | 17 508          | 18 198          | 26 139               | 26 139          | 26 139             | -                 | 28 360                                              | 30 062              | 31 866              |
| Service charges - refuse revenue                            | 2   | 7 550           | 8 352           | 9 223           | 13 804               | 13 804          | 13 804             | -                 | 15 116                                              | 16 023              | 16 984              |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 2 263           | 2 936           | 2 765           | 2 506                | 2 506           | 2 506              | -                 | 2 656                                               | 2 788               | 2 928               |
| Interest earned - external investments                      |     | 3 402           | 2 645           | 1 401           | 1 494                | 1 494           | 1 494              | -                 | 1 952                                               | 2 056               | 2 165               |
| Interest earned - outstanding debtors                       |     | 4 690           | 5 044           | 5 313           | 5 020                | 5 020           | 5 020              | -                 | 5 979                                               | 6 278               | 6 592               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 1 773           | 1 664           | 926             | 1 000                | 1 000           | 1 000              | -                 | 2 505                                               | 2 631               | 2 762               |
| Licences and permits                                        |     | -               | -               | -               | 16 097               | 16 097          | 16 097             | -                 | 17 070                                              | 17 923              | 18 819              |
| Agency services                                             |     | 4 051           | 4 180           | 4 316           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 60 522          | 56 802          | 72 183          | 85 939               | 85 939          | 85 939             | -                 | 77 260                                              | 88 246              | 88 415              |
| Other own revenue                                           | 2   | 4 882           | 12 121          | 13 064          | 7 642                | 7 642           | 7 642              | -                 | 9 568                                               | 10 073              | 10 606              |
| Gains on disposal of PPE                                    |     | -               | 7               | 1 186           | 1 366                | 1 366           | 1 366              | -                 | 1 500                                               | 1 000               | 1 200               |
| Total Revenue (excl. capital transfers and contributions)   |     | 291 791         | 323 422         | 364 772         | 422 014              | 422 014         | 422 014            | -                 | 461 277                                             | 495 596             | 521 341             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 114 277         | 128 081         | 140 548         | 136 625              | 136 625         | 136 625            | -                 | 149 022                                             | 151 430             | 160 928             |
| Remuneration of councillors                                 |     | 5 888           | 7 325           | 7 197           | 7 579                | 7 579           | 7 579              | -                 | 8 757                                               | 9 352               | 9 988               |
| Debt impairment                                             | 3   | 3 678           | 5 621           | 12 955          | 13 122               | 13 122          | 13 122             | -                 | 17 225                                              | 18 086              | 18 990              |
| Depreciation and asset impairment                           | 2   | 16 259          | 20 040          | 18 470          | 21 638               | 21 638          | 21 638             | -                 | 19 394                                              | 20 366              | 21 388              |
| Finance charges                                             |     | 9 546           | 9 598           | 12 828          | 4 541                | 4 541           | 4 541              | -                 | 10 228                                              | 10 740              | 11 062              |
| Bulk purchases                                              | 2   | 77 634          | 101 206         | 107 434         | 102 896              | 102 896         | 102 896            | -                 | 121 043                                             | 131 420             | 142 687             |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 10 831          | 12 464          | 13 654          | 27 634               | 27 634          | 27 634             | -                 | 27 348                                              | 32 371              | 33 941              |
| Transfers and grants                                        |     | 21 730          | 18 489          | 27 278          | 29 136               | 29 136          | 29 136             | -                 | 1 344                                               | 1 416               | 1 493               |
| Other expenditure                                           | 4,5 | 71 691          | 57 761          | 90 985          | 78 487               | 78 487          | 78 487             | -                 | 120 385                                             | 132 302             | 139 740             |
| Loss on disposal of PPE                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 331 532         | 360 584         | 431 348         | 421 659              | 421 659         | 421 659            | -                 | 474 745                                             | 507 484             | 540 218             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 15 685          | 30 944          | 37 659          | 42 824               | 42 824          | 42 824             | -                 | 31 937                                              | 46 306              | 37 092              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (24 056)        | (6 218)         | (28 917)        | 43 180               | 43 180          | 43 180             | -                 | 18 469                                              | 34 418              | 18 215              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (24 056)        | (6 218)         | (28 917)        | 43 180               | 43 180          | 43 180             | -                 | 18 469                                              | 34 418              | 18 215              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (24 056)        | (6 218)         | (28 917)        | 43 180               | 43 180          | 43 180             | -                 | 18 469                                              | 34 418              | 18 215              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (24 056)        | (6 218)         | (28 917)        | 43 180               | 43 180          | 43 180             | -                 | 18 469                                              | 34 418              | 18 215              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Western Cape: Bitou(WC047) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 63 139          | 66 730          | 83 816          | 90 447               | 99 584          | 99 584             | -                 | 100 984                                             | 107 043             | 113 464             |
| Property rates - penalties and collection charges           |     | 2 780           | 3 162           | -               | 3 300                | 3 300           | 3 300              | -                 | 3 485                                               | 3 680               | 3 882               |
| Service charges - electricity revenue                       | 2   | 74 500          | 88 977          | 93 897          | 102 415              | 99 478          | 99 478             | -                 | 106 851                                             | 115 157             | 121 669             |
| Service charges - water revenue                             | 2   | 28 256          | 29 979          | 30 965          | 34 338               | 34 476          | 34 476             | -                 | 36 224                                              | 37 952              | 39 850              |
| Service charges - sanitation revenue                        | 2   | 25 259          | 28 085          | 32 053          | 35 165               | 36 841          | 36 841             | -                 | 38 715                                              | 40 574              | 42 603              |
| Service charges - refuse revenue                            | 2   | 13 742          | 16 184          | 18 069          | 21 004               | 22 026          | 22 026             | -                 | 26 479                                              | 27 741              | 29 235              |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 901             | 763             | 1 207           | 1 213                | 1 255           | 1 255              | -                 | 1 322                                               | 1 379               | 1 441               |
| Interest earned - external investments                      |     | 1 184           | 1 614           | 2 844           | 1 770                | 2 340           | 2 340              | -                 | 2 639                                               | 2 745               | 2 855               |
| Interest earned - outstanding debtors                       |     | -               | -               | 3 539           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 5 725           | 5 144           | 4 864           | 4 107                | 6 991           | 6 991              | -                 | 5 300                                               | 5 512               | 5 732               |
| Licences and permits                                        |     | 61              | 94              | 65              | 74                   | 56              | 56                 | -                 | 74                                                  | 76                  | 80                  |
| Agency services                                             |     | -               | 761             | 1 140           | 1 208                | 1 164           | 1 164              | -                 | 1 439                                               | 1 496               | 1 556               |
| Transfers recognised - operational                          |     | 46 392          | 32 113          | 82 274          | 102 052              | 106 109         | 106 109            | -                 | 116 966                                             | 92 966              | 107 318             |
| Other own revenue                                           | 2   | 8 732           | 6 647           | 13 866          | 6 455                | 9 994           | 9 994              | -                 | 6 186                                               | 6 790               | 6 731               |
| Gains on disposal of PPE                                    |     | -               | 391             | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 270 669         | 280 642         | 368 600         | 403 548              | 423 614         | 423 614            | -                 | 446 664                                             | 443 111             | 476 416             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 102 158         | 100 822         | 108 939         | 127 524              | 125 969         | 125 969            | -                 | 145 381                                             | 165 175             | 175 752             |
| Remuneration of councillors                                 |     | 2 993           | 3 735           | 4 043           | 4 415                | 4 701           | 4 701              | -                 | 5 032                                               | 5 355               | 5 697               |
| Debt impairment                                             | 3   | 12 124          | 10 468          | 11 650          | 15 019               | 15 019          | 15 019             | -                 | 15 920                                              | 16 870              | 17 888              |
| Depreciation and asset impairment                           | 2   | 16 768          | 24 183          | 29 568          | 21 095               | 21 095          | 21 095             | -                 | 22 821                                              | 27 090              | 32 473              |
| Finance charges                                             |     | 10 496          | 12 792          | 13 559          | 13 845               | 13 927          | 13 927             | -                 | 13 837                                              | 14 598              | 15 182              |
| Bulk purchases                                              | 2   | 50 582          | 56 600          | 70 626          | 77 582               | 73 693          | 73 693             | -                 | 79 694                                              | 90 620              | 97 864              |
| Other Materials                                             | 8   | -               | -               | 2 539           | 3 128                | 3 163           | 3 163              | -                 | 3 237                                               | 3 367               | 3 502               |
| Contracted services                                         |     | 8 472           | 10 999          | 18 876          | 19 713               | 22 053          | 22 053             | -                 | 19 573                                              | 19 964              | 19 045              |
| Transfers and grants                                        |     | 169             | 632             | 2 332           | 2 630                | 2 678           | 2 678              | -                 | 2 700                                               | 2 950               | 3 112               |
| Other expenditure                                           | 4,5 | 99 259          | 77 976          | 85 104          | 119 110              | 123 712         | 123 712            | -                 | 131 213                                             | 92 001              | 98 193              |
| Loss on disposal of PPE                                     |     | 734             | 25              | -               | -                    | -               | -                  | -                 | 80                                                  | 83                  | 87                  |
| Total Expenditure                                           |     | 303 756         | 298 231         | 347 236         | 404 060              | 406 009         | 406 009            | -                 | 439 488                                             | 438 072             | 468 795             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 61 215          | 26 697          | 22 858          | 36 447               | 42 215          | 42 215             | -                 | 27 214                                              | 24 774              | 26 486              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 28 128          | 9 108           | 44 221          | 35 934               | 59 819          | 59 819             | -                 | 34 389                                              | 29 813              | 34 107              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 28 128          | 9 108           | 44 221          | 35 934               | 59 819          | 59 819             | -                 | 34 389                                              | 29 813              | 34 107              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 28 128          | 9 108           | 44 221          | 35 934               | 59 819          | 59 819             | -                 | 34 389                                              | 29 813              | 34 107              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 28 128          | 9 108           | 44 221          | 35 934               | 59 819          | 59 819             | -                 | 34 389                                              | 29 813              | 34 107              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Western Cape: Knysna(WC048) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 116 791         | 125 364         | 139 970         | 152 574              | 146 785         | 146 785            | -                 | 159 457                                             | 167 021             | 177 042             |
| Property rates - penalties and collection charges           |     | 2 019           | 2 356           | 2 487           | 2 608                | 2 608           | 2 608              | -                 | 2 804                                               | 2 972               | 3 150               |
| Service charges - electricity revenue                       | 2   | 139 134         | 160 873         | 172 760         | 182 412              | 181 744         | 181 744            | -                 | 194 108                                             | 207 300             | 221 389             |
| Service charges - water revenue                             | 2   | 38 949          | 40 828          | 43 495          | 45 492               | 45 793          | 45 793             | -                 | 49 227                                              | 52 181              | 55 312              |
| Service charges - sanitation revenue                        | 2   | 9 291           | 9 542           | 10 098          | 10 619               | 10 615          | 10 615             | -                 | 11 464                                              | 12 152              | 12 881              |
| Service charges - refuse revenue                            | 2   | 12 695          | 13 131          | 13 313          | 14 281               | 14 281          | 14 281             | -                 | 15 352                                              | 16 274              | 17 250              |
| Service charges - other                                     |     | 1 949           | 2 176           | 1 637           | 3 393                | 2 054           | 2 054              | -                 | 2 434                                               | 2 580               | 2 735               |
| Rental of facilities and equipment                          |     | 4 069           | 3 500           | 3 545           | 4 745                | 4 745           | 4 745              | -                 | 5 030                                               | 5 331               | 5 651               |
| Interest earned - external investments                      |     | 5 915           | 6 667           | 6 589           | 8 309                | 7 809           | 7 809              | -                 | 2 346                                               | 3 251               | 7 061               |
| Interest earned - outstanding debtors                       |     | 3 873           | 4 551           | 3 237           | 3 192                | 3 192           | 3 192              | -                 | 3 250                                               | 3 413               | 3 582               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 2 338           | 7 677           | 13 964          | 11 369               | 11 369          | 11 369             | -                 | 15 111                                              | 15 867              | 16 659              |
| Licences and permits                                        |     | 1 719           | 1 843           | 1 674           | 1 902                | 1 902           | 1 902              | -                 | 1 998                                               | 2 097               | 2 202               |
| Agency services                                             |     | 1 716           | 1 774           | 1 809           | 1 700                | 1 700           | 1 700              | -                 | 1 800                                               | 1 890               | 1 985               |
| Transfers recognised - operational                          |     | 62 943          | 89 231          | 83 819          | 81 877               | 83 347          | 83 347             | -                 | 68 844                                              | 100 612             | 116 249             |
| Other own revenue                                           | 2   | 54 946          | 38 666          | 9 150           | 3 450                | 3 449           | 3 449              | -                 | 3 291                                               | 3 309               | 3 142               |
| Gains on disposal of PPE                                    |     | 1 541           | 43              | 2 816           | 200                  | 200             | 200                | -                 | 250                                                 | 300                 | 350                 |
| Total Revenue (excl. capital transfers and contributions)   |     | 459 888         | 508 221         | 510 364         | 528 123              | 521 593         | 521 593            | -                 | 536 766                                             | 596 550             | 646 642             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 116 468         | 129 375         | 139 324         | 158 308              | 154 097         | 154 097            | -                 | 173 706                                             | 193 429             | 205 327             |
| Remuneration of councillors                                 |     | 4 588           | 5 619           | 5 908           | 6 348                | 6 348           | 6 348              | -                 | 6 665                                               | 6 998               | 7 346               |
| Debt impairment                                             | 3   | 15 952          | 25 142          | 20 480          | 28 454               | 28 454          | 28 454             | -                 | 25 196                                              | 26 746              | 28 443              |
| Depreciation and asset impairment                           | 2   | 18 946          | 148 907         | 21 370          | 23 655               | 23 655          | 23 655             | -                 | 28 199                                              | 27 683              | 27 262              |
| Finance charges                                             |     | 17 193          | 16 686          | 14 876          | 17 055               | 13 755          | 13 755             | -                 | 18 500                                              | 18 200              | 18 001              |
| Bulk purchases                                              | 2   | 85 618          | 107 647         | 122 310         | 127 000              | 127 000         | 127 000            | -                 | 137 236                                             | 148 297             | 158 678             |
| Other Materials                                             | 8   | -               | 16 447          | 18 022          | 15 946               | 16 559          | 16 559             | -                 | 16 843                                              | 17 778              | 18 664              |
| Contracted services                                         |     | 13 063          | 15 363          | 17 128          | 20 452               | 19 714          | 19 714             | -                 | 22 941                                              | 23 829              | 24 961              |
| Transfers and grants                                        |     | 5 843           | 5 784           | 5 610           | 5 642                | 5 622           | 5 622              | -                 | 5 514                                               | 5 861               | 5 926               |
| Other expenditure                                           | 4,5 | 124 145         | 221 125         | 126 675         | 129 630              | 126 036         | 126 036            | -                 | 105 949                                             | 118 267             | 120 239             |
| Loss on disposal of PPE                                     |     | 538             | 506             | 1 989           | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 402 355         | 692 601         | 493 692         | 532 489              | 521 240         | 521 240            | -                 | 540 748                                             | 587 087             | 614 845             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 36 888          | 30 679          | 41 023          | 42 885               | 43 198          | 43 198             | -                 | 39 484                                              | 36 401              | 33 805              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | (823)           | -               | -               | (3 717)              | (3 717)         | (3 717)            | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 93 599          | (153 701)       | 57 695          | 34 801               | 39 834          | 39 834             | -                 | 35 503                                              | 45 864              | 65 601              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 93 599          | (153 701)       | 57 695          | 34 801               | 39 834          | 39 834             | -                 | 35 503                                              | 45 864              | 65 601              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 93 599          | (153 701)       | 57 695          | 34 801               | 39 834          | 39 834             | -                 | 35 503                                              | 45 864              | 65 601              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 93 599          | (153 701)       | 57 695          | 34 801               | 39 834          | 39 834             | -                 | 35 503                                              | 45 864              | 65 601              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Western Cape: Eden(DC4) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 1 444           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 8 298           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | 610             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | 683             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | 419             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 1 950           | 1 266           | 1 775           | 1 889                | 1 248           | 1 248              | -                 | 2 357                                               | 2 466               | 3 615               |
| Interest earned - external investments                      |     | 2 803           | 2 090           | 3 433           | 2 051                | 2 601           | 2 601              | -                 | 4 500                                               | 4 743               | 4 999               |
| Interest earned - outstanding debtors                       |     | 218             | 0               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 41              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | 1 206           | 205             | 208             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | 10 492          | 10 215          | 14 148          | 13 780               | 11 280          | 11 280             | -                 | 12 671                                              | 13 355              | 14 076              |
| Transfers recognised - operational                          |     | 138 940         | 128 543         | 138 082         | 133 413              | 148 574         | 148 574            | -                 | 170 060                                             | 185 209             | 169 527             |
| Other own revenue                                           | 2   | 12 690          | 129 720         | 125 228         | 17 270               | 110 991         | 110 991            | -                 | 119 229                                             | 122 512             | 127 367             |
| Gains on disposal of PPE                                    |     | -               | -               | -               | 8 000                | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 179 793         | 272 039         | 282 875         | 176 403              | 274 692         | 274 692            | -                 | 308 817                                             | 328 284             | 319 584             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 100 530         | 143 786         | 142 531         | 91 952               | 143 624         | 143 624            | -                 | 155 035                                             | 106 270             | 112 931             |
| Remuneration of councillors                                 |     | 5 453           | 6 327           | 6 747           | 6 954                | 6 969           | 6 969              | -                 | 7 705                                               | 8 322               | 8 987               |
| Debt impairment                                             | 3   | 3 898           | 380             | 2 043           | 650                  | 650             | 650                | -                 | 800                                                 | 600                 | 500                 |
| Depreciation and asset impairment                           | 2   | 10 652          | 9 029           | 5 161           | 8 136                | 8 136           | 8 136              | -                 | 8 322                                               | 8 771               | 8 771               |
| Finance charges                                             |     | 1 133           | 402             | 743             | 585                  | 485             | 485                | -                 | 530                                                 | 530                 | 530                 |
| Bulk purchases                                              | 2   | 2 912           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | 4 941                | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 7 161           | 7 841           | 6 385           | 11 330               | 11 436          | 11 436             | -                 | 9 825                                               | 11 615              | 10 396              |
| Transfers and grants                                        |     | -               | 0               | -               | 3 775                | 11 359          | 11 359             | -                 | 4 084                                               | 3 117               | 3 218               |
| Other expenditure                                           | 4,5 | 71 775          | 205 954         | 104 063         | 46 725               | 90 803          | 90 803             | -                 | 120 011                                             | 189 060             | 174 248             |
| Loss on disposal of PPE                                     |     | -               | 201             | 391             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 203 515         | 373 920         | 268 064         | 175 047              | 273 462         | 273 462            | -                 | 306 313                                             | 328 285             | 319 582             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 18 716          | -               | 305             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (5 006)         | (101 881)       | 15 115          | 1 355                | 1 230           | 1 230              | -                 | 2 504                                               | (0)                 | 2                   |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (5 006)         | (101 881)       | 15 115          | 1 355                | 1 230           | 1 230              | -                 | 2 504                                               | (0)                 | 2                   |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (5 006)         | (101 881)       | 15 115          | 1 355                | 1 230           | 1 230              | -                 | 2 504                                               | (0)                 | 2                   |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (5 006)         | (101 881)       | 15 115          | 1 355                | 1 230           | 1 230              | -                 | 2 504                                               | (0)                 | 2                   |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Western Cape: Laingsburg(WC051) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 1 617           | 1 850           | 2 118           | 2 156                | 2 530           | 2 530              | -                 | 2 875                                               | 3 230               | 3 404               |
| Property rates - penalties and collection charges           |     | 6               | 100             | 194             | 60                   | 60              | 60                 | -                 | 63                                                  | 67                  | 70                  |
| Service charges - electricity revenue                       | 2   | 5 516           | 6 868           | 7 864           | 9 178                | 9 058           | 9 058              | -                 | 10 346                                              | 10 905              | 11 494              |
| Service charges - water revenue                             | 2   | 1 343           | 1 448           | 852             | 1 618                | 1 560           | 1 560              | -                 | 2 059                                               | 2 421               | 2 551               |
| Service charges - sanitation revenue                        | 2   | 1 166           | 1 526           | 1 627           | 1 897                | 1 731           | 1 731              | -                 | 2 121                                               | 2 335               | 2 461               |
| Service charges - refuse revenue                            | 2   | 1 085           | 1 308           | 1 503           | 1 669                | 1 634           | 1 634              | -                 | 1 823                                               | 1 922               | 2 026               |
| Service charges - other                                     |     | 39              | 155             | 88              | 78                   | 311             | 311                | -                 | 88                                                  | 93                  | 98                  |
| Rental of facilities and equipment                          |     | 542             | 2 005           | 910             | 829                  | 834             | 834                | -                 | 881                                                 | 928                 | 978                 |
| Interest earned - external investments                      |     | 577             | 521             | 659             | 433                  | 467             | 467                | -                 | 493                                                 | 519                 | 547                 |
| Interest earned - outstanding debtors                       |     | 109             | 147             | 202             | 158                  | 158             | 158                | -                 | 167                                                 | 176                 | 186                 |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 972             | 2 157           | 2 325           | 1 755                | 3 130           | 3 130              | -                 | 3 305                                               | 3 484               | 3 672               |
| Licences and permits                                        |     | 263             | 294             | 860             | 248                  | 344             | 344                | -                 | 363                                                 | 382                 | 403                 |
| Agency services                                             |     | -               | 88              | 102             | 95                   | 95              | 95                 | -                 | 100                                                 | 106                 | 111                 |
| Transfers recognised - operational                          |     | 12 388          | 9 754           | 13 994          | 15 286               | 16 779          | 16 779             | -                 | 15 656                                              | 16 085              | 16 690              |
| Other own revenue                                           | 2   | 332             | 294             | 988             | 738                  | 1 007           | 1 007              | -                 | 592                                                 | 624                 | 657                 |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 25 956          | 28 515          | 34 285          | 36 198               | 39 697          | 39 697             | -                 | 40 932                                              | 43 276              | 45 349              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 9 748           | 8 265           | 9 481           | 12 809               | 12 978          | 12 978             | -                 | 13 790                                              | 14 672              | 15 611              |
| Remuneration of councillors                                 |     | 2 194           | 1 973           | 2 079           | 2 109                | 2 249           | 2 249              | -                 | 2 336                                               | 2 486               | 2 645               |
| Debt impairment                                             | 3   | -               | 2 815           | 218             | 191                  | 190             | 190                | -                 | 201                                                 | 212                 | 223                 |
| Depreciation and asset impairment                           | 2   | 10 255          | 9 929           | 9 687           | 9 526                | 11 486          | 11 486             | -                 | 12 160                                              | 12 016              | 12 665              |
| Finance charges                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Bulk purchases                                              | 2   | 3 779           | 4 782           | 5 677           | 5 848                | 6 300           | 6 300              | -                 | 6 523                                               | 6 625               | 6 983               |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 373             | 807             | 2 383           | 2 181                | 4 230           | 4 230              | -                 | 2 887                                               | 3 043               | 3 207               |
| Transfers and grants                                        |     | 1 447           | 1 074           | 3 572           | 3 576                | 3 983           | 3 983              | -                 | 4 215                                               | 4 193               | 4 419               |
| Other expenditure                                           | 4,5 | 7 134           | 6 833           | 11 653          | 10 292               | 8 325           | 8 325              | -                 | 8 842                                               | 8 519               | 8 979               |
| Loss on disposal of PPE                                     |     | -               | 114             | 111             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 34 931          | 36 592          | 44 861          | 46 532               | 49 741          | 49 741             | -                 | 50 953                                              | 51 765              | 54 731              |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | -               | 9 083           | 10 387          | 11 943               | 11 943          | 11 943             | -                 | 11 893                                              | 8 578               | 17 192              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | (8 976)         | 1 007           | (189)           | 1 609                | 1 899           | 1 899              | -                 | 1 873                                               | 90                  | 7 810               |
| Taxation                                                    |     | -               | -               | -               | 12                   | 9               | 9                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (8 976)         | 1 007           | (189)           | 1 597                | 1 890           | 1 890              | -                 | 1 873                                               | 90                  | 7 810               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (8 976)         | 1 007           | (189)           | 1 597                | 1 890           | 1 890              | -                 | 1 873                                               | 90                  | 7 810               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (8 976)         | 1 007           | (189)           | 1 597                | 1 890           | 1 890              | -                 | 1 873                                               | 90                  | 7 810               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Western Cape: Prince Albert(WC052) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 1 585           | 1 717           | 1 967           | 2 218                | 2 218           | 2 218              | -                 | 2 419                                               | 2 753               | 2 821               |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | 7 439           | 8 521           | 8 599           | 9 816                | 9 038           | 9 038              | -                 | 10 276                                              | 11 028              | 11 856              |
| Service charges - water revenue                             | 2   | 2 094           | 2 185           | 2 149           | 2 208                | 2 174           | 2 174              | -                 | 2 679                                               | 2 891               | 3 148               |
| Service charges - sanitation revenue                        | 2   | 1 067           | 1 325           | 1 518           | 930                  | 1 724           | 1 724              | -                 | 1 641                                               | 1 801               | 1 974               |
| Service charges - refuse revenue                            | 2   | 822             | 828             | 919             | 1 747                | 1 016           | 1 016              | -                 | 974                                                 | 1 072               | 1 179               |
| Service charges - other                                     |     | -               | -               | -               | 5                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 70              | 69              | 201             | 295                  | 295             | 295                | -                 | 327                                                 | 337                 | 347                 |
| Interest earned - external investments                      |     | 641             | 462             | 366             | 340                  | 340             | 340                | -                 | 360                                                 | 360                 | 360                 |
| Interest earned - outstanding debtors                       |     | -               | 208             | 564             | 500                  | 500             | 500                | -                 | 500                                                 | 500                 | 523                 |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 6 410           | 1 046           | 743             | 2 681                | 2 681           | 2 681              | -                 | 2 683                                               | 2 001               | 1 902               |
| Licences and permits                                        |     | 101             | 87              | 219             | 978                  | 908             | 908                | -                 | 1 200                                               | 1 200               | 1 200               |
| Agency services                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers recognised - operational                          |     | 10 341          | 15 588          | 15 924          | 24 433               | 24 496          | 24 496             | -                 | 29 093                                              | 24 256              | 24 439              |
| Other own revenue                                           | 2   | 1 842           | 1 720           | 780             | 1 613                | 489             | 489                | -                 | 215                                                 | 227                 | 239                 |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 32 412          | 33 758          | 33 949          | 47 764               | 45 879          | 45 879             | -                 | 52 368                                              | 48 426              | 49 989              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 11 585          | 9 174           | 11 028          | 12 248               | 11 498          | 11 498             | -                 | 13 144                                              | 14 134              | 15 204              |
| Remuneration of councillors                                 |     | 1 748           | 2 071           | 2 184           | 2 305                | 2 305           | 2 305              | -                 | 2 450                                               | 2 597               | 2 753               |
| Debt impairment                                             | 3   | 747             | 66              | 2 882           | 1 600                | 1 600           | 1 600              | -                 | 2 100                                               | 2 100               | 2 100               |
| Depreciation and asset impairment                           | 2   | 1 181           | 1 524           | 1 693           | 1 398                | 1 588           | 1 588              | -                 | 1 705                                               | 1 705               | 1 705               |
| Finance charges                                             |     | 166             | 344             | 343             | 208                  | 358             | 358                | -                 | 337                                                 | 376                 | 370                 |
| Bulk purchases                                              | 2   | 5 984           | 7 220           | 8 095           | 8 400                | 7 725           | 7 725              | -                 | 9 000                                               | 10 500              | 11 340              |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | -               | -               | -               | 300                  | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 18 305          | 15 497          | 13 293          | 22 101               | 20 800          | 20 800             | -                 | 23 629                                              | 17 011              | 16 514              |
| Loss on disposal of PPE                                     |     | 22              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 39 738          | 35 895          | 39 518          | 48 560               | 45 875          | 45 875             | -                 | 52 365                                              | 48 423              | 49 985              |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 2 161           | 10 421          | 7 741           | 17 918               | 24 018          | 24 018             | -                 | 17 008                                              | 7 116               | 7 230               |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
|                                                             |     | (5 165)         | 8 284           | 2 172           | 17 122               | 24 022          | 24 022             | -                 | 17 010                                              | 7 119               | 7 234               |
| Surplus/(Deficit) after capital transfers and contributions |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | (5 165)         | 8 284           | 2 172           | 17 122               | 24 022          | 24 022             | -                 | 17 010                                              | 7 119               | 7 234               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | (5 165)         | 8 284           | 2 172           | 17 122               | 24 022          | 24 022             | -                 | 17 010                                              | 7 119               | 7 234               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | (5 165)         | 8 284           | 2 172           | 17 122               | 24 022          | 24 022             | -                 | 17 010                                              | 7 119               | 7 234               |

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Western Cape: Beaufort West(WC053) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | 17 791          | 19 315          | 21 646          | 23 732               | 22 815          | 22 815             | -                 | 24 364                                              | 26 069              | 27 894              |
| Property rates - penalties and collection charges           |     | 734             | 517             | 607             | 620                  | 620             | 620                | -                 | 620                                                 | 663                 | 710                 |
| Service charges - electricity revenue                       | 2   | 39 133          | 49 774          | 51 718          | 58 579               | 58 339          | 58 339             | -                 | 67 167                                              | 72 138              | 77 476              |
| Service charges - water revenue                             | 2   | 6 381           | 8 334           | 11 493          | 12 087               | 12 087          | 12 087             | -                 | 12 695                                              | 13 584              | 14 535              |
| Service charges - sanitation revenue                        | 2   | 8 242           | 9 028           | 9 886           | 10 820               | 10 774          | 10 774             | -                 | 11 670                                              | 12 487              | 13 361              |
| Service charges - refuse revenue                            | 2   | 3 831           | 4 685           | 5 205           | 5 473                | 5 637           | 5 637              | -                 | 5 960                                               | 6 377               | 6 823               |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 572             | 583             | 751             | 960                  | 1 009           | 1 009              | -                 | 845                                                 | 930                 | 1 022               |
| Interest earned - external investments                      |     | 1 124           | 1 227           | 979             | 1 060                | 1 060           | 1 060              | -                 | 1 060                                               | 1 060               | 1 060               |
| Interest earned - outstanding debtors                       |     | 1 328           | 1 291           | 1 392           | 1 415                | 1 500           | 1 500              | -                 | 1 716                                               | 1 836               | 1 965               |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | 6 437           | 13 299          | 13 504          | 12 495               | 14 042          | 14 042             | -                 | 16 120                                              | 16 120              | 16 120              |
| Licences and permits                                        |     | 656             | 620             | 510             | 638                  | 638             | 638                | -                 | 648                                                 | 687                 | 728                 |
| Agency services                                             |     | 420             | 469             | 472             | 460                  | 510             | 510                | -                 | 520                                                 | 551                 | 584                 |
| Transfers recognised - operational                          |     | 55 278          | 48 363          | 66 345          | 68 035               | 77 571          | 77 571             | -                 | 83 796                                              | 90 646              | 98 344              |
| Other own revenue                                           | 2   | 1 607           | 4 415           | 7 010           | 1 229                | 3 084           | 3 084              | -                 | 5 114                                               | 4 986               | 5 031               |
| Gains on disposal of PPE                                    |     | -               | -               | -               | 1                    | 1               | 1                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 143 533         | 161 920         | 191 517         | 197 604              | 209 686         | 209 686            | -                 | 232 295                                             | 248 134             | 265 653             |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 48 179          | 54 113          | 60 609          | 67 177               | 67 217          | 67 217             | -                 | 74 295                                              | 79 279              | 84 812              |
| Remuneration of councillors                                 |     | 3 344           | 3 715           | 4 103           | 4 170                | 4 170           | 4 170              | -                 | 4 449                                               | 4 760               | 5 094               |
| Debt impairment                                             | 3   | 19 496          | 7 967           | 8 000           | 2 600                | 2 600           | 2 600              | -                 | 3 000                                               | 3 100               | 3 200               |
| Depreciation and asset impairment                           | 2   | 10 053          | 13 671          | 13 285          | 14 216               | 14 216          | 14 216             | -                 | 15 081                                              | 15 529              | 15 980              |
| Finance charges                                             |     | 3 625           | 4 206           | 4 197           | 1 577                | 1 662           | 1 662              | -                 | 1 940                                               | 1 940               | 1 940               |
| Bulk purchases                                              | 2   | 25 763          | 37 961          | 43 162          | 49 950               | 49 950          | 49 950             | -                 | 53 844                                              | 57 484              | 62 692              |
| Other Materials                                             | 8   | 14 680          | 13 178          | 11 242          | 15 668               | 19 240          | 19 240             | -                 | 21 053                                              | 21 400              | 25 541              |
| Contracted services                                         |     | 3 022           | 4 377           | 7 696           | 7 162                | 7 048           | 7 048              | -                 | 7 907                                               | 8 110               | 8 316               |
| Transfers and grants                                        |     | 46              | 35              | 40              | -                    | -               | -                  | -                 | 60                                                  | 60                  | 60                  |
| Other expenditure                                           | 4,5 | 46 201          | 31 995          | 45 371          | 47 407               | 57 776          | 57 776             | -                 | 64 016                                              | 65 744              | 68 807              |
| Loss on disposal of PPE                                     |     | -               | 70              | 86              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 174 409         | 171 287         | 197 790         | 209 926              | 223 878         | 223 878            | -                 | 245 644                                             | 257 406             | 276 442             |
| Surplus/(Deficit)                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Transfers recognised - capital                              | 6   | 34 321          | 31 865          | 51 170          | 24 012               | 29 566          | 29 566             | -                 | 22 868                                              | 19 509              | 30 841              |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | -               | 44 976          | 61              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 3 446           | 67 474          | 44 959          | 11 689               | 15 373          | 15 373             | -                 | 9 519                                               | 10 237              | 20 052              |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 3 446           | 67 474          | 44 959          | 11 689               | 15 373          | 15 373             | -                 | 9 519                                               | 10 237              | 20 052              |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 3 446           | 67 474          | 44 959          | 11 689               | 15 373          | 15 373             | -                 | 9 519                                               | 10 237              | 20 052              |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 3 446           | 67 474          | 44 959          | 11 689               | 15 373          | 15 373             | -                 | 9 519                                               | 10 237              | 20 052              |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Western Cape: Central Karoo(DC5) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

| Description                                                 | Ref | 2010/11         | 2011/12         | 2012/13         | Current year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|---------------------|---------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2014/15                                 | Budget Year 2015/16 | Budget Year 2016/17 |
| R thousands                                                 | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Revenue By Source                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Property rates                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Property rates - penalties and collection charges           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - electricity revenue                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - water revenue                             | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - sanitation revenue                        | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - refuse revenue                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Service charges - other                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Rental of facilities and equipment                          |     | 47              | 75              | 96              | 105                  | 120             | 120                | -                 | 120                                                 | 117                 | 122                 |
| Interest earned - external investments                      |     | 217             | 91              | 99              | 115                  | 180             | 180                | -                 | 150                                                 | 128                 | 134                 |
| Interest earned - outstanding debtors                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Dividends received                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Fines                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Licences and permits                                        |     | 13              | 26              | 20              | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Agency services                                             |     | 2 379           | 2 695           | 2 893           | 3 348                | 3 427           | 3 427              | -                 | 3 661                                               | 3 559               | 3 737               |
| Transfers recognised - operational                          |     | 51 959          | 47 132          | 47 355          | 48 936               | 23 234          | 23 234             | -                 | 53 146                                              | 59 868              | 62 311              |
| Other own revenue                                           | 2   | 1 341           | 1 235           | 1 231           | 835                  | 30 936          | 30 936             | -                 | 383                                                 | 928                 | 974                 |
| Gains on disposal of PPE                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Revenue (excl. capital transfers and contributions)   |     | 55 956          | 51 254          | 51 693          | 53 340               | 57 896          | 57 896             | -                 | 57 460                                              | 64 599              | 67 279              |
| Expenditure By Type                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                     |                     |
| Employee related costs                                      | 2   | 9 289           | 2 344           | 7 802           | 9 805                | 10 169          | 10 169             | -                 | 11 839                                              | 9 895               | 10 587              |
| Remuneration of councillors                                 |     | 2 758           | 2 820           | 3 214           | 3 160                | 3 100           | 3 100              | -                 | 3 145                                               | 3 510               | 3 686               |
| Debt impairment                                             | 3   | 1 420           | -               | 282             | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Depreciation and asset impairment                           | 2   | 197             | 616             | 613             | 395                  | 387             | 387                | -                 | 429                                                 | 430                 | 451                 |
| Finance charges                                             |     | 804             | 1 011           | 1 036           | 887                  | 504             | 504                | -                 | 450                                                 | 985                 | 1 034               |
| Bulk purchases                                              | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other Materials                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contracted services                                         |     | 763             | 71              | 104             | 1 020                | -               | -                  | -                 | -                                                   | -                   | -                   |
| Transfers and grants                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Other expenditure                                           | 4,5 | 39 923          | 40 053          | 39 598          | 35 381               | 42 729          | 42 729             | -                 | 40 667                                              | 44 050              | 46 253              |
| Loss on disposal of PPE                                     |     | 1               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Total Expenditure                                           |     | 55 156          | 46 913          | 52 649          | 50 648               | 56 889          | 56 889             | -                 | 56 531                                              | 58 870              | 62 012              |
| Surplus/(Deficit)                                           |     | 800             | 4 340           | (956)           | 2 692                | 1 007           | 1 007              | -                 | 929                                                 | 5 729               | 5 267               |
| Transfers recognised - capital                              | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributions recognised - capital                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Contributed assets                                          |     | 35              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after capital transfers and contributions |     | 835             | 4 340           | (956)           | 2 692                | 1 007           | 1 007              | -                 | 929                                                 | 5 729               | 5 267               |
| Taxation                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) after taxation                            |     | 835             | 4 340           | (956)           | 2 692                | 1 007           | 1 007              | -                 | 929                                                 | 5 729               | 5 267               |
| Attributable to minorities                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) attributable to municipality              |     | 835             | 4 340           | (956)           | 2 692                | 1 007           | 1 007              | -                 | 929                                                 | 5 729               | 5 267               |
| Share of surplus/ (deficit) of associate                    | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                   | -                   |
| Surplus/(Deficit) for the year                              |     | 835             | 4 340           | (956)           | 2 692                | 1 007           | 1 007              | -                 | 929                                                 | 5 729               | 5 267               |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
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